



MARATHON COUNTY HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE AGENDA

Date & Time of Meeting: **Wednesday, March 11, 2026, 3:00 p.m.**

Meeting Location: **Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403**

Committee Members: John Robinson, Chair; Gayle Marshall, Vice-Chair; Kurt Gibbs, Kody Hart, Ann Lemmer, Scott Poole, Jordan Reynolds

Marathon County Mission Statement: Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly or in cooperation with other public and private partners provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12-20-05)

Committee Mission Statement: Provide leadership for the implementation of the County Strategic Plan, monitor outcomes, review, and recommend to the County Board policies related to human resources initiatives, finance and property of the County.

Persons wishing to attend the meeting by phone may call into the **telephone conference beginning five (5) minutes prior to the start time indicated above using the following number:**

Phone#: 1-408-418-9388 Access Code: 146 235 4571

When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

The meeting will also be broadcasted on Public Access or at <https://tinyurl.com/MarathonCountyBoard>

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment (15 Minutes)** *(Any person who wishes to address the committee during the "Public Comment" portion of the meetings, must provide his or her name, address, and the topic he or she wishes to present to the Marathon County Clerk, or chair of the committee, no later than five minutes before the start of the meeting. All comments must be germane to a topic within the jurisdiction of the committee.)*
4. **Approve Minutes from the February 19, 2026 meeting**
5. **Policy Issues Discussion and Potential Committee Determination**
6. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
 - A. Items for Discussion and Possible Action by HRFC
 1. Approve February Claims and Questioned Costs
 2. Consideration to Authorize the Administrator to Sublease Space
 - B. Items for Discussion and Possible Action by HRFC to Forward to County Board
 1. Resolution Setting Elected Official Salaries for 2027-2030 Term
 2. New Highway Facility Update and Consideration of a Resolution Authorizing Moving into Next Construction Phase
 3. Highway Facility Construction Funding Strategy Presentation and Consideration of Next Steps
 4. Resolution Authorizing Joining PFAS Litigation
 5. Consideration of Offer to Purchase County-owned Land from the Village of Edgar
 6. Resolution Adopting Budget Modification Policy
7. **Educational Presentations and Committee Discussion**
 - A. Discussion of WCA Legislative Conference – are there areas of further review by this committee?
 - B. Sales Tax Revenue Update
8. **Next Meeting Date & Time, Announcements and Future Agenda Items**
 - A. Committee members are asked to bring ideas for future discussion.
 - B. Next meeting: **Tuesday, March 24, 2026, at 3:00 p.m.**
9. **Adjournment**
**Any Person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 261.1500 or email countyclerk@marathoncounty.gov one business day before the meeting.*

SIGNED s/s John Robinson
Presiding Officer or Designee

EMAILED TO: Wausau Daily Herald, City Pages, and other Media Groups

EMAILED BY: _____

DATE & TIME: _____

NOTICE POSTED AT THE COURTHOUSE

BY: _____

DATE & TIME: _____



**MARATHON COUNTY
HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE
AGENDA**

Date & Time of Meeting: **Thursday, February 19, 2026, 5:00 p.m.**

Meeting Location: **Assembly Room, Courthouse, 500 Forest Street, Wausau WI 54403**

John Robinson	Present
Gayle Marshall	Excused
Kurt Gibbs	Present
Kody Hart	Present
Ann Lemmer	Present
Scott Poole	Present
Jordan Reynolds	Present (W)

Staff Present: Candace Pesch, Chris Holman, Kim Trueblood, Brian Desmond

[Meeting Recording](#)

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment (15 Minutes)** – Lah Thao and Keng Lee spoke in support of the funding for the Hmong celebration.
4. **Approve Minutes from the January 27, 2026 meeting (6:09)** – Motion by Lemmer, Second by Poole to approve the minutes as presented. Motion carried on a voice vote unanimously.
5. **Policy Issues Discussion and Potential Committee Determination**
6. **Operational Functions Required by Statute, Ordinance, Resolution, or Policy**
 - A. Items for Discussion and Possible Action by HRFC
 1. Approve January Claims and Questioned Costs (6:47) - Motion by Gibbs, Second by Lemmer to approve the claims and questioned costs. Motion carried on a voice vote unanimously.
 2. Claim Disallowance – Larry Guss (7:26) – Motion by Lemmer, Second by Poole to approve the disallowance of the claim at the recommendation of our insurance company. Motion carried on a voice vote unanimously.
 3. Request for Sponsorship from Hmong 50 Committee (8:31) – Motion by Lemmer, Second by Hart to approve the request from the HRFC contingency fund. Motion carried on a voice vote, but was not unanimous.
 - B. Items for Discussion and Possible Action by HRFC to Forward to County Board
 1. Amend the 2026 Budget to Accept Veterans Services Grant (14:18) - Motion by Gibbs, Second by Hart to approve the budget amendment for the grant. Motion carried on a voice vote unanimously.
7. **Educational Presentations and Committee Discussion**
 - A. Corporation Counsel Update (16:10)
8. **Next Meeting Date & Time, Announcements and Future Agenda Items**
 - A. Committee members are asked to bring ideas for future discussion.
 - B. Next meeting: **Wednesday, March 11, 2026, at 3:00 p.m.**
9. **Adjournment** – Motion by Hart, Second by Lemmer to adjourn. Motion carried on a voice vote unanimously. Meeting adjourned at 5:23 p.m.

Minutes prepared by Kim Trueblood, County Clerk

**RESOLUTION #R-
RESOLUTION ADOPTING BUDGET MODIFICATION POLICY**

WHEREAS, the purpose of an organizational budget modification policy is to establish a clear and consistent framework for managing the organization's governmental budget, and modifications to it, in a manner that promotes long-term financial stability and accountability; and

WHEREAS, the Human Resources, Finance & Property Committee has examined similar policies from several counties in Wisconsin, the controlling Wisconsin Statutes, and our local past practice, to develop a policy that is intended to enhance the understanding of the process that is being employed in addressing budget modifications by providing clear definitions and examples; and

WHEREAS, on March 11, 2026, the Human Resources, Finance and Property Committee recommended the adoption of the attached updated Budget Modification Policy to be utilized by Marathon County.

NOW THEREFORE BE IT RESOLVED, that the Marathon County Board of Supervisors does hereby adopt the attached Budget Modification Policy.

BE IT FURTHER RESOLVED, that the Marathon County Board of Supervisors directs Marathon County staff to incorporate the attached Budget Modification Policy into the County's financial policies and take all necessary actions to enact said policy.

HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

Fiscal Impact: While this resolution adopts a county financial policy, it does not dedicate or obligate funds.

Legal note: This resolution requires a majority vote for approval.

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 24th day of March, 2026

Denied this 24th day of March, 2026

Approved as to Form:

SEAL

Brian Desmond, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk



MARATHON COUNTY AGENDA MEMORANDUM

TO: HR Finance & Property
FROM: Administrator Lance Leonhard, Finance Director Samantha Fenske
DATE: February 4, 2026
SUBJECT: Potential amendments in existing rules to clarify Budget Modification process – follow up from previous meetings

Action Requested

- Consideration of how best to address the inconsistency between sections 2.02(3) and section 2.04(4)(f)10 of the existing county ordinances.
- Consideration of updated Budget Modification Policy, which was revised based on direction from HR Finance & Property Committee at its previous meetings. (see below for detailed explanation)

Background and Governing Statute/Ordinance/Policy

The process of amending the county budget is controlled by both State statute and County ordinance. Specifically, the germane authority is as follows:

65.90(5)(b) provides as follows:

A county board may authorize its standing committees to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. **Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget.** The publication provisions of par. (ar) shall apply to all committee transfers from the contingent fund.

2.02(3) provides as follows:

Non-budgeted Appropriations. All reports or resolutions appropriating any money or dealing with expenditures of money not provided for in the adopted County budget **shall be passed on a two-thirds vote of the membership of the County Board.**

2.04(4)(f)10-12, relates to the role and authority of the Human Resources, Finance & Property Committee with respect to various forms of budget adjustments, providing as follows:

10. Authorize the transfer of funds between budgeted items of an individual County office, or County department, and authorize the transfer of funds from the contingency fund to supplement the appropriation for a particular office, department or activity as long as such transfers do not:

- a. **Exceed the amount set up in the contingent fund, or**
- b. **Add up to more than ten percent of the fund originally budgeted to each individual office or department or activity.**

11. Provide for publication of notice of contingent fund transfers pursuant to law.

12. Recommend to the County Board transfers from the General Fund.

2.02(5) relates to receipt of grant funds and provides

Grant funds that are not provided for in the adopted County budget shall be approved by the Human Resources, Finance and Property Committee. Receipt and approval of such grant funds shall begin with the completion of a budget transfer form that is forwarded for review and approval.

- (a) Grant-funded Position. If new grant funds are proposed to be utilized to fund a new position, the County Board must approve the use of non-budgeted grant funds to create and fund the position.

In practice, our standard practices with respect to reallocations and amendments of the annual budget can be explained as follows:

- Intra-Department Reallocations - reallocations within individual Department Budgets, such as a movement of funds from a “Contractual Services” expenditure line to a “Materials and Supplies” expenditure line have been approved internally, provided that the overall department expenditure budget is not increased.
- Reallocation between Appropriation Units (i.e., Departments) – a reallocation of funds from one line in a department, or from the Contingency Fund, to an expenditure line in a different department, regardless of the amount of the reallocation, has historically been approved by the Human Resources, Finance & Property Committee and a 2/3 majority vote of the County Board.

Recommendation

Recommend to Rules Review Committee modification of Existing Rules as provided below – Eliminate the current internal conflict between section 2.02(3) and 2.04(4) by modifying the language of both section 2.02(3) and 2.04(4) to provide as follows:

2.02(3)

Non-budgeted Appropriations. All reports or resolutions appropriating any money or dealing with expenditures of money not provided for in the adopted County budget shall be **approved by the Human Resources, Finance & Property Committee in a manner consistent with existing ordinances and policies. In the event that the amending appropriation exceeds 10% of the**

funds originally provided for such office, department, or activity in such annual budget or provides for the expenditure of general fund balance or a specific-departmental non-lapsing contingency fund or reserve additional approval by a two-thirds vote of the membership of the County Board *is required*.

2.04(4)(f)7

Establish and monitor the County's policies regarding donations, ~~and~~ grants, **and budget modifications**.

Consider draft Budget Modification Policy – the draft policy that accompanies this memo was modified based on direction from the HR Finance & Property Committee. Specifically, the direction to staff was to revise the draft policy to provide for the following:

- Consistent definitions with the existing annual budget glossary
- Super majority vote of the HR Finance & Property Committee to adopt a budget amendment within the threshold provided for under § 65.90(5)(b). In the event, the proposed budget amendment receives a majority vote; however, does not reach the 2/3 threshold, the matter would proceed to the Board of Supervisors for consideration. A simple majority vote of the Board of Supervisors would be sufficient to provide for amendment of the budget in the circumstances provided for in Category 3A.
- Reporting from the Administrator and Finance Director on the actual expenditures by budget category within each appropriation unit.

If the revised draft is consistent with the Committee's intent, an appropriate motion would be to recommend adoption of the policy to the Board of Supervisors. Staff would draft a cover resolution providing for adoption.

BUDGET MODIFICATION POLICY

EFFECTIVE: (INSERT DATE)

REPLACES: Not applicable

DEFINITIONS: “Appropriation” refers to funds set aside during the annual budget process for a specific purpose as approved by the County Board.

“Appropriation unit or Unit of Appropriation” is the control level in which budget expenditures are monitored. Within each unit of appropriation, budget overage parameters (classifications or total expenditures) are defined to determine if a budget adjustment is necessary.

“Budget Adjustment” is an accounting function which moves funds from one budget category to another budget category within a single unit of appropriation in any given fiscal year.

“Budget Amendment” is a process to formally change any budgeted amounts or outlay appropriated in the County’s adopted budget for any given fiscal year.

“Budget Modification” is a term that encompasses both budget adjustments and budget amendments.

“Budget Classification” is a grouping of similar budget accounts. In levy departments and/or funds, accounts within the same budget classification can offset each other without the department or fund being over budget.

“General Fund” refers to the primary operating fund of the county. The General Fund accounts for all financial resources of the County except those required to be accounted for in another fund.

POLICY:

Once adopted, Wis. Stats. §65.90(5) controls the mechanisms that must be used when making any changes or adjustments to the annual budget. To ensure compliance, any change to the County’s appropriated funds shall be executed according to the criteria below.

Units of Appropriation
General Fund
Clerk of Courts
Conservation, Planning, & Zoning
Corporation Counsel
County Administrator
County Board
County Clerk
County Treasurer
District Attorney
Emergency Government
Human Resources
Facilities & Capital Management
Finance
Contingency Fund
Health
Library
Medical Examiner
Register of Deeds
Sheriff
UW Extension
Veterans
Support for Other Agencies
Non-Departmental
Social Improvement Fund
Parks Fund
Grants Fund
Debt Service Fund
Capital Projects Fund
Highway Fund
Landfill Fund
Employee Benefits Fund
Property and Casualty Fund

Budget Categories
Revenues
Taxes
Special Assessments
Intergovernmental Revenues
Licenses and Permits
Fines, Forfeitures, and Penalties
Public Charges for Services
Intergovernmental Charges for Services
Miscellaneous Revenue
Other Financing Sources
Expenditures
Personnel Services
Contractual Services
Operating Expenses
Building Materials
Fixed Charges
Debt Service
Grants, Contributions, Indemnities and Other
Capital Outlay
Other Financing Uses

Nature of Modification

Consideration Process

Category 1 Adjustment – Within an Appropriation Unit

Reallocation from one budget classification to another in the same unit of appropriation

Department Head recommendation
Administration approval

Category 2 Adjustment – Within an Appropriation Unit due to Board Action

County Administrator carries out modification

Category 3 Amendment - between Different Appropriation Units

- a) reallocation of up to 10% of the originally appropriated funds from one appropriation unit to another (based on the lesser of the originally appropriated amounts)
- b) reallocation of more than 10% of the originally appropriated funds from one appropriation unit to another (based on the lesser of originally appropriated amounts)

Administration recommendation
Standing Committee(s) of Jurisdiction
*HR, Finance & Property Committee approval

Administration recommendation
Standing Committee(s) of Jurisdiction
HR, Finance & Property Committee approval
2/3 County Board

Category 4 Amendment – Offsetting Revenue and Expense

Any increase in expense with offsetting increase in revenue

Administration recommendation
Standing Committee(s) of Jurisdiction
HR, Finance & Property Committee approval
2/3 County Board

Category 5 Amendment - Use of Fund Balance

Any allocation from a Department's non-lapsing contingency Fund, department reserve, and County's Fund Balance

Administration recommendation
Standing Committee(s) of Jurisdiction
HR, Finance & Property Committee approval
2/3 County Board

PROCEDURES:

1. **Initiation:** Any Department seeking a budget modification as described in Categories 1, 3, 4, and 5, shall contact the County Administrator and Finance Director to initiate consideration of the request.
2. **Consideration:** If approved by the Administrator and Finance Director, the item shall be brought to the appropriate bodies outlined above based on the applicable budget modification category by the Administrator and Finance Director.

3. **Approval:** A budget modification is approved if formal action is taken adopting the recommendation as contemplated in the budget modification matrix above.

* A Category 3(a) Budget Amendment requires a 2/3 vote of the HR Finance & Property committee members present for approval. In the event that the proposed amendment receives a simple majority vote of the committee members present, the proposed amendment shall be forwarded to the County Board of Supervisors for consideration. A simple majority vote of the Board of Supervisors would be sufficient for approval of a Category 3(a) Budget Amendment.

4. **Reporting:** The Administrator and Finance Director shall cause for an annual reporting of the actual expenditures by budget category within each appropriation unit following the year-end closeout process.

Category 1 Budget Adjustment Example:

A Department (Appropriation Unit) spent an additional \$50,000 on contractual services but has remaining budget in the operating expenses to cover this overage. A Category 1 Budget adjustment request would be created by the Department, and the Administrator and Finance Director would approve the budget adjustment.

Before Budget Adjustment					
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget	
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Special Assessments	\$ -	\$ -	\$ -	\$ -	
Intergovernmental Revenues	\$ (50,000)	\$ (50,000)	\$ (35,846)	\$ (14,154)	
Licenses and Permits	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ 5,000	
Fines, Forfeitures, and Penalties	\$ (8,000)	\$ (8,000)	\$ (20,000)	\$ 12,000	
Public Charges for Services	\$ (200,000)	\$ (200,000)	\$ (198,000)	\$ (2,000)	
Intergovernmental Charges for Services	\$ (30,000)	\$ (30,000)	\$ (50,000)	\$ 20,000	
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)	
Other Financing Sources	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ -	
Total Revenues	\$ (1,338,000)	\$ (1,338,000)	\$ (1,355,846)	\$ 17,846	
Expenditures					
Personnel Services	\$ 350,000	\$ 350,000	\$ 349,583	\$ 417	
Contractual Services	\$ 300,000	\$ 300,000	\$ 350,000	\$ (50,000)	
Operating Expenses	\$ 100,000	\$ 100,000	\$ 40,000	\$ 60,000	
Building Materials	\$ 5,000	\$ 5,000	\$ 4,000	\$ 1,000	
Fixed Charges	\$ 10,000	\$ 10,000	\$ 7,500	\$ 2,500	
Debt Service	\$ -	\$ -	\$ -	\$ -	
Grants, Contributions, Indemnities, and Other	\$ 60,000	\$ 60,000	\$ 35,000	\$ 25,000	
Capital Outlay	\$ 513,000	\$ 513,000	\$ 500,000	\$ 13,000	
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,338,000	\$ 1,338,000	\$ 1,286,083	\$ 51,917	
Net (Gain)/Loss	\$ -	\$ -	\$ (69,763)	\$ 69,763	

After Budget Adjustment					
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget	
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Special Assessments	\$ -	\$ -	\$ -	\$ -	
Intergovernmental Revenues	\$ (50,000)	\$ (50,000)	\$ (35,846)	\$ (14,154)	
Licenses and Permits	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ 5,000	
Fines, Forfeitures, and Penalties	\$ (8,000)	\$ (8,000)	\$ (20,000)	\$ 12,000	
Public Charges for Services	\$ (200,000)	\$ (200,000)	\$ (198,000)	\$ (2,000)	
Intergovernmental Charges for Services	\$ (30,000)	\$ (30,000)	\$ (50,000)	\$ 20,000	
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)	
Other Financing Sources	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ -	
Total Revenues	\$ (1,338,000)	\$ (1,338,000)	\$ (1,355,846)	\$ 17,846	
Expenditures					
Personnel Services	\$ 350,000	\$ 350,000	\$ 349,583	\$ 417	
Contractual Services	\$ 300,000	\$ 350,000	\$ 350,000	\$ -	
Operating Expenses	\$ 100,000	\$ 50,000	\$ 40,000	\$ 10,000	
Building Materials	\$ 5,000	\$ 5,000	\$ 4,000	\$ 1,000	
Fixed Charges	\$ 10,000	\$ 10,000	\$ 7,500	\$ 2,500	
Debt Service	\$ -	\$ -	\$ -	\$ -	
Grants, Contributions, Indemnities, and Other	\$ 60,000	\$ 60,000	\$ 35,000	\$ 25,000	
Capital Outlay	\$ 513,000	\$ 513,000	\$ 500,000	\$ 13,000	
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,338,000	\$ 1,338,000	\$ 1,286,083	\$ 51,917	
Net (Gain)/Loss	\$ -	\$ -	\$ (69,763)	\$ 69,763	

Category 2 Budget Adjustment Example:

The Marathon County Board of Supervisors approves funding \$20,000 for an Economic Study. The Administrator will make a budget adjustment to align with this directive.

Before Budget Adjustment					
Revenues		Original Budget	Amended Budget	YTD Actuals	Remaining Budget
	Taxes	\$ (750,000)	\$ (750,000)	\$ (750,000)	\$ -
	Special Assessments	\$ -	\$ -	\$ -	\$ -
	Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -
	Licenses and Permits	\$ (250,000)	\$ (250,000)	\$ (200,000)	\$ (50,000)
	Fines, Forfeitures, and Penalties	\$ (50,000)	\$ (50,000)	\$ (60,000)	\$ 10,000
	Public Charges for Services	\$ (10,000)	\$ (10,000)	\$ (25,000)	\$ 15,000
	Intergovernmental Charges for Services	\$ (175,000)	\$ (175,000)	\$ (200,000)	\$ 25,000
	Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (7,875)	\$ 2,875
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ (1,250,000)	\$ (1,250,000)	\$ (1,252,875)	\$ 2,875
Expenditures					
	Personnel Services	\$ 550,000	\$ 550,000	\$ 495,000	\$ 55,000
	Contractual Services	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
	Operating Expenses	\$ 40,000	\$ 40,000	\$ 10,000	\$ 30,000
	Building Materials	\$ -	\$ -	\$ -	\$ -
	Fixed Charges	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
	Debt Service	\$ -	\$ -	\$ -	\$ -
	Grants, Contributions, Indemnities, and Other	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
	Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 1,250,000	\$ 1,250,000	\$ 1,165,000	\$ 85,000
	Net (Gain)/Loss	\$ -	\$ -	\$ (87,875)	\$ 87,875

After Budget Adjustment					
Revenues		Original Budget	Amended Budget	YTD Actuals	Remaining Budget
	Taxes	\$ (750,000)	\$ (750,000)	\$ (750,000)	\$ -
	Special Assessments	\$ -	\$ -	\$ -	\$ -
	Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -
	Licenses and Permits	\$ (250,000)	\$ (250,000)	\$ (200,000)	\$ (50,000)
	Fines, Forfeitures, and Penalties	\$ (50,000)	\$ (50,000)	\$ (60,000)	\$ 10,000
	Public Charges for Services	\$ (10,000)	\$ (10,000)	\$ (25,000)	\$ 15,000
	Intergovernmental Charges for Services	\$ (175,000)	\$ (175,000)	\$ (200,000)	\$ 25,000
	Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (7,875)	\$ 2,875
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ (1,250,000)	\$ (1,250,000)	\$ (1,252,875)	\$ 2,875
Expenditures					
	Personnel Services	\$ 550,000	\$ 550,000	\$ 495,000	\$ 55,000
	Contractual Services	\$ 500,000	\$ 520,000	\$ 500,000	\$ 20,000
	Operating Expenses	\$ 40,000	\$ 20,000	\$ 10,000	\$ 10,000
	Building Materials	\$ -	\$ -	\$ -	\$ -
	Fixed Charges	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
	Debt Service	\$ -	\$ -	\$ -	\$ -
	Grants, Contributions, Indemnities, and Other	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
	Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 1,250,000	\$ 1,250,000	\$ 1,165,000	\$ 85,000
	Net (Gain)/Loss	\$ -	\$ -	\$ (87,875)	\$ 87,875

Category 3 A Budget Amendment Example:

The County has a capital repair that will cost \$45,000. Appropriation Unit 1 eliminated contracts during the fiscal year and has \$45,000 in their budget to support the financial need for the capital repair for Appropriation Unit 2. This Budget Amendment would be recommended by the Administrator to the Standing Committees of both Appropriation Units 1 and 2, then to the Human Resources, Finance, and Property Committee for a 2/3 present member approval. This is less than 10% of the original appropriation in both units and doesn't change the total budget for the County.

Before Budget Amendment -Appropriation Unit 1				
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -
Licenses and Permits	\$ (250,000)	\$ (250,000)	\$ (300,000)	\$ 50,000
Fines, Forfeitures, and Penalties	\$ (50,000)	\$ (50,000)	\$ (450,000)	\$ 400,000
Public Charges for Services	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ 10,000
Intergovernmental Charges for Services	\$ (175,000)	\$ (175,000)	\$ (200,000)	\$ 25,000
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (1,500,000)	\$ (1,500,000)	\$ (1,982,000)	\$ 482,000
Expenditures				
Personnel Services	\$ 500,000	\$ 500,000	\$ 495,000	\$ 5,000
Contractual Services	\$ 800,000	\$ 800,000	\$ 350,000	\$ 450,000
Operating Expenses	\$ 40,000	\$ 40,000	\$ 10,000	\$ 30,000
Building Materials	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,500,000	\$ 1,500,000	\$ 1,015,000	\$ 485,000
Net (Gain)/Loss	\$ -	\$ -	\$ (967,000)	\$ 967,000

Before Budget Amendment -Appropriation Unit 2				
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (8,000)	\$ (2,000)
Licenses and Permits	\$ (5,000)	\$ (5,000)	\$ (4,000)	\$ (1,000)
Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (200,000)	\$ (175,000)	\$ (25,000)
Public Charges for Services	\$ (15,000)	\$ (15,000)	\$ (20,000)	\$ 5,000
Intergovernmental Charges for Services	\$ (50,000)	\$ (50,000)	\$ (45,000)	\$ (5,000)
Miscellaneous Revenues	\$ (10,000)	\$ (10,000)	\$ (9,500)	\$ (500)
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (790,000)	\$ (790,000)	\$ (761,500)	\$ (28,500)
Expenditures				
Personnel Services	\$ 600,000	\$ 600,000	\$ 575,000	\$ 25,000
Contractual Services	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Operating Expenses	\$ 100,000	\$ 100,000	\$ 75,000	\$ 25,000
Building Materials	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 790,000	\$ 790,000	\$ 740,000	\$ 50,000
Net (Gain)/Loss	\$ -	\$ -	\$ (21,500)	\$ 21,500

After Budget Amendment -Appropriation Unit 1

Revenues		Original Budget	Amended Budget	YTD Actuals	Remaining Budget
	Taxes	\$ (1,000,000)	\$ (955,000)	\$ (450,000)	\$ (505,000)
	Special Assessments	\$ -	\$ -		\$ -
	Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -
	Licenses and Permits	\$ (250,000)	\$ (250,000)	\$ (300,000)	\$ 50,000
	Fines, Forfeitures, and Penalties	\$ (50,000)	\$ (50,000)	\$ (450,000)	\$ 400,000
	Public Charges for Services	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ 10,000
	Intergovernmental Charges for Services	\$ (175,000)	\$ (175,000)	\$ (200,000)	\$ 25,000
	Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ (1,500,000)	\$ (1,455,000)	\$ (1,432,000)	\$ (23,000)
Expenditures					
	Personnel Services	\$ 500,000	\$ 500,000	\$ 495,000	\$ 5,000
	Contractual Services	\$ 800,000	\$ 755,000	\$ 350,000	\$ 405,000
	Operating Expenses	\$ 40,000	\$ 40,000	\$ 10,000	\$ 30,000
	Building Materials	\$ -	\$ -	\$ -	\$ -
	Fixed Charges	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
	Debt Service	\$ -	\$ -	\$ -	\$ -
	Grants, Contributions, Indemnities, and Other	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
	Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 1,500,000	\$ 1,455,000	\$ 1,015,000	\$ 440,000
	Net (Gain)/Loss	\$ -	\$ -	\$ (417,000)	\$ 417,000

After Budget Amendment -Appropriation Unit 2

Revenues		Original Budget	Amended Budget	YTD Actuals	Remaining Budget
	Taxes	\$ (500,000)	\$ (545,000)	\$ (950,000)	\$ 405,000
	Special Assessments	\$ -	\$ -	\$ -	\$ -
	Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (8,000)	\$ (2,000)
	Licenses and Permits	\$ (5,000)	\$ (5,000)	\$ (4,000)	\$ (1,000)
	Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (200,000)	\$ (175,000)	\$ (25,000)
	Public Charges for Services	\$ (15,000)	\$ (15,000)	\$ (20,000)	\$ 5,000
	Intergovernmental Charges for Services	\$ (50,000)	\$ (50,000)	\$ (45,000)	\$ (5,000)
	Miscellaneous Revenues	\$ (10,000)	\$ (10,000)	\$ (9,500)	\$ (500)
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ (790,000)	\$ (835,000)	\$ (1,211,500)	\$ 376,500
Expenditures					
	Personnel Services	\$ 600,000	\$ 600,000	\$ 575,000	\$ 25,000
	Contractual Services	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
	Operating Expenses	\$ 100,000	\$ 100,000	\$ 75,000	\$ 25,000
	Building Materials	\$ -	\$ -	\$ -	\$ -
	Fixed Charges	\$ -	\$ -	\$ -	\$ -
	Debt Service	\$ -	\$ -	\$ -	\$ -
	Grants, Contributions, Indemnities, and Other	\$ -	\$ -	\$ -	\$ -
	Capital Outlay	\$ -	\$ 45,000	\$ -	\$ 45,000
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 790,000	\$ 835,000	\$ 740,000	\$ 95,000
	Net (Gain)/Loss	\$ -	\$ -	\$ (471,500)	\$ 471,500

Category 3 B Budget Amendment Example:

The County has a major capital repair that will cost \$450,000. Appropriation Unit 1 eliminated contracts during the fiscal year and has \$450,000 in their budget to support the financial need for the capital repair for Appropriation Unit 2. Since this would change the Appropriated Units budgets by more than 10%, this would come to the Standing Committee as a recommendation from the Administrator, then to Human Resources, Finance, and Properties Committee, and finally to the County Board for a 2/3s vote.

Before Budget Amendment -Appropriation Unit 1				
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -
Licenses and Permits	\$ (250,000)	\$ (250,000)	\$ (300,000)	\$ 50,000
Fines, Forfeitures, and Penalties	\$ (50,000)	\$ (50,000)	\$ (450,000)	\$ 400,000
Public Charges for Services	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ 10,000
Intergovernmental Charges for Services	\$ (175,000)	\$ (175,000)	\$ (200,000)	\$ 25,000
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (1,500,000)	\$ (1,500,000)	\$ (1,982,000)	\$ 482,000
Expenditures				
Personnel Services	\$ 500,000	\$ 500,000	\$ 495,000	\$ 5,000
Contractual Services	\$ 800,000	\$ 800,000	\$ 350,000	\$ 450,000
Operating Expenses	\$ 40,000	\$ 40,000	\$ 10,000	\$ 30,000
Building Materials	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,500,000	\$ 1,500,000	\$ 1,015,000	\$ 485,000
Net (Gain)/Loss	\$ -	\$ -	\$ (967,000)	\$ 967,000

Before Budget Amendment -Appropriation Unit 2				
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (8,000)	\$ (2,000)
Licenses and Permits	\$ (5,000)	\$ (5,000)	\$ (4,000)	\$ (1,000)
Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (200,000)	\$ (175,000)	\$ (25,000)
Public Charges for Services	\$ (15,000)	\$ (15,000)	\$ (20,000)	\$ 5,000
Intergovernmental Charges for Services	\$ (50,000)	\$ (50,000)	\$ (45,000)	\$ (5,000)
Miscellaneous Revenues	\$ (10,000)	\$ (10,000)	\$ (9,500)	\$ (500)
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (790,000)	\$ (790,000)	\$ (761,500)	\$ (28,500)
Expenditures				
Personnel Services	\$ 600,000	\$ 600,000	\$ 575,000	\$ 25,000
Contractual Services	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Operating Expenses	\$ 100,000	\$ 100,000	\$ 75,000	\$ 25,000
Building Materials	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 790,000	\$ 790,000	\$ 740,000	\$ 50,000
Net (Gain)/Loss	\$ -	\$ -	\$ (21,500)	\$ 21,500

After Budget Amendment - Appropriation Unit 1

Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (1,000,000)	\$ (550,000)	\$ (550,000)	\$ -
Special Assessments	\$ -	\$ -		\$ -
Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -
Licenses and Permits	\$ (250,000)	\$ (250,000)	\$ (300,000)	\$ 50,000
Fines, Forfeitures, and Penalties	\$ (50,000)	\$ (50,000)	\$ (450,000)	\$ 400,000
Public Charges for Services	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ 10,000
Intergovernmental Charges for Services	\$ (175,000)	\$ (175,000)	\$ (200,000)	\$ 25,000
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (1,500,000)	\$ (1,050,000)	\$ (1,532,000)	\$ 482,000
Expenditures				
Personnel Services	\$ 500,000	\$ 500,000	\$ 495,000	\$ 5,000
Contractual Services	\$ 800,000	\$ 350,000	\$ 350,000	\$ -
Operating Expenses	\$ 40,000	\$ 40,000	\$ 10,000	\$ 30,000
Building Materials	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,500,000	\$ 1,050,000	\$ 1,015,000	\$ 35,000
Net (Gain)/Loss	\$ -	\$ -	\$ (517,000)	\$ 517,000

After Budget Amendment - Appropriation Unit 2

Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (500,000)	\$ (950,000)	\$ (950,000)	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (10,000)	\$ (10,000)	\$ (8,000)	\$ (2,000)
Licenses and Permits	\$ (5,000)	\$ (5,000)	\$ (4,000)	\$ (1,000)
Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (200,000)	\$ (175,000)	\$ (25,000)
Public Charges for Services	\$ (15,000)	\$ (15,000)	\$ (20,000)	\$ 5,000
Intergovernmental Charges for Services	\$ (50,000)	\$ (50,000)	\$ (45,000)	\$ (5,000)
Miscellaneous Revenues	\$ (10,000)	\$ (10,000)	\$ (9,500)	\$ (500)
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (790,000)	\$ (1,240,000)	\$ (1,211,500)	\$ (28,500)
Expenditures				
Personnel Services	\$ 600,000	\$ 600,000	\$ 575,000	\$ 25,000
Contractual Services	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Operating Expenses	\$ 100,000	\$ 100,000	\$ 75,000	\$ 25,000
Building Materials	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 450,000	\$ -	\$ 450,000
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 790,000	\$ 1,240,000	\$ 740,000	\$ 500,000
Net (Gain)/Loss	\$ -	\$ -	\$ (471,500)	\$ 471,500

Category 4 Budget Amendment Example:

An Appropriation Unit receives additional revenues during the year. Contractual Services exceed the approved budget by \$75,000 and can't be covered within the approved expenditure budget but can with the additional revenues. Since this will increase the overall County approved budget, this will come from the Administrator as a recommendation to the Standing Committee, then Human Resources, Finance, and Property Committee, and finally to the County Board for a 2/3s vote. This budget Amendment will also apply to donations and grant monies (both new and supplemental).

Before Budget Amendment				
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (50,000)	\$ (50,000)	\$ (35,846)	\$ (14,154)
Licenses and Permits	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ 5,000
Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (200,000)	\$ (320,000)	\$ 120,000
Public Charges for Services	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ -
Intergovernmental Charges for Services	\$ (30,000)	\$ (30,000)	\$ (50,000)	\$ 20,000
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)
Other Financing Sources	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ -
Total Revenues	\$ (1,338,000)	\$ (1,338,000)	\$ (1,465,846)	\$ 127,846
Expenditures				
Personnel Services	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
Contractual Services	\$ 300,000	\$ 300,000	\$ 375,000	\$ (75,000)
Operating Expenses	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Building Materials	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Fixed Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Capital Outlay	\$ 513,000	\$ 513,000	\$ 513,000	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,338,000	\$ 1,338,000	\$ 1,413,000	\$ (75,000)
Net (Gain)/Loss	\$ -	\$ -	\$ (52,846)	\$ 52,846

After Budget Amendment				
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (50,000)	\$ (50,000)	\$ (35,846)	\$ (14,154)
Licenses and Permits	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ 5,000
Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (275,000)	\$ (320,000)	\$ 45,000
Public Charges for Services	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ -
Intergovernmental Charges for Services	\$ (30,000)	\$ (30,000)	\$ (50,000)	\$ 20,000
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)
Other Financing Sources	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ -
Total Revenues	\$ (1,338,000)	\$ (1,413,000)	\$ (1,465,846)	\$ 52,846
Expenditures				
Personnel Services	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
Contractual Services	\$ 300,000	\$ 375,000	\$ 375,000	\$ -
Operating Expenses	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Building Materials	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Fixed Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants, Contributions, Indemnities, and Other	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Capital Outlay	\$ 513,000	\$ 513,000	\$ 513,000	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,338,000	\$ 1,413,000	\$ 1,413,000	\$ -
Net (Gain)/Loss	\$ -	\$ -	\$ (52,846)	\$ 52,846

Category 5 Budget Amendment Example:

In the Spring, a large, unexpected Capital Repair of \$3,000,000 needs to occur. There are no currently known additional revenue sources to fund the repair and use of Fund Balance is requested. This would come as a recommendation from the County Administrator to the Human Resources, Finance, and Property Committee, and then to County Board for a 2/3s vote.

Before Budget Amendment					
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget	
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Special Assessments	\$ -	\$ -	\$ -	\$ -	
Intergovernmental Revenues	\$ (50,000)	\$ (50,000)	\$ (35,846)	\$ (14,154)	
Licenses and Permits	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ 5,000	
Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (200,000)	\$ (320,000)	\$ 120,000	
Public Charges for Services	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ -	
Intergovernmental Charges for Services	\$ (30,000)	\$ (30,000)	\$ (50,000)	\$ 20,000	
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)	
Other Financing Sources	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ -	
Total Revenues	\$ (1,338,000)	\$ (1,338,000)	\$ (1,465,846)	\$ 127,846	
Expenditures					
Personnel Services	\$ 350,000	\$ 350,000	\$ 87,500	\$ 262,500	
Contractual Services	\$ 300,000	\$ 300,000	\$ 250,000	\$ 50,000	
Operating Expenses	\$ 100,000	\$ 100,000	\$ 25,000	\$ 75,000	
Building Materials	\$ 5,000	\$ 5,000	\$ 1,500	\$ 3,500	
Fixed Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	
Grants, Contributions, Indemnities, and Other	\$ 60,000	\$ 60,000	\$ 15,000	\$ 45,000	
Capital Outlay	\$ 513,000	\$ 513,000	\$ 3,513,000	\$ (3,000,000)	
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,338,000	\$ 1,338,000	\$ 3,902,000	\$ (2,564,000)	
Net (Gain)/Loss	\$ -	\$ -	\$ 2,436,154	\$ (2,436,154)	

After Budget Amendment					
Revenues	Original Budget	Amended Budget	YTD Actuals	Remaining Budget	
Taxes	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Special Assessments	\$ -	\$ -	\$ -	\$ -	
Intergovernmental Revenues	\$ (50,000)	\$ (50,000)	\$ (35,846)	\$ (14,154)	
Licenses and Permits	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ 5,000	
Fines, Forfeitures, and Penalties	\$ (200,000)	\$ (275,000)	\$ (320,000)	\$ 45,000	
Public Charges for Services	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ -	
Intergovernmental Charges for Services	\$ (30,000)	\$ (30,000)	\$ (50,000)	\$ 20,000	
Miscellaneous Revenues	\$ (5,000)	\$ (5,000)	\$ (2,000)	\$ (3,000)	
Other Financing Sources	\$ (35,000)	\$ (3,035,000)	\$ (3,035,000)	\$ -	
Total Revenues	\$ (1,338,000)	\$ (4,413,000)	\$ (4,465,846)	\$ 52,846	
Expenditures					
Personnel Services	\$ 350,000	\$ 350,000	\$ 87,500	\$ 262,500	
Contractual Services	\$ 300,000	\$ 375,000	\$ 250,000	\$ 125,000	
Operating Expenses	\$ 100,000	\$ 100,000	\$ 25,000	\$ 75,000	
Building Materials	\$ 5,000	\$ 5,000	\$ 1,500	\$ 3,500	
Fixed Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	
Grants, Contributions, Indemnities, and Other	\$ 60,000	\$ 60,000	\$ 15,000	\$ 45,000	
Capital Outlay	\$ 513,000	\$ 3,513,000	\$ 3,513,000	\$ -	
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 1,338,000	\$ 4,413,000	\$ 3,902,000	\$ 511,000	
Net (Gain)/Loss	\$ -	\$ -	\$ (563,846)	\$ 563,846	

*Please note that this type budget Amendment is reflected above as a net effect as it would involve multiple budgets



MARATHON COUNTY AGENDA MEMORANDUM

TO: Marathon County Human Resources and Finance Committee
FROM: Lance Leonhard, County Administrator
DATE: February 4, 2026
SUBJECT: Consideration to sublease space

Action Requested

Consider whether to authorize County Administration to negotiate and execute a sublease with the Center for Veterans Issues.

Background

Marathon County Veterans Service Officer Galindo was approached in late 2025 by a representative of the Center for Veterans Issues relative to leasing space from the County to facilitate delivery of service to locate veterans in Marathon County and the region by establishing a formal office presence within the county.

Information regarding the Center for Veterans Issues and the services it provides is available here - <https://www.cvivet.org/>

After evaluation, we have identified that our occupancy of the county-leased property at the Community Partners Campus is such that we would have the opportunity to sublease space to the Center for Veterans Issues. In speaking with Tara Glodowski, the Executive Director of the Community Partners Campus, a sublease would be allowed under the county's existing lease.

Governing Statute/Ordinance/Policy

Pursuant to Wisconsin Statute §59.52(6), counties have the authority to, among other things, lease property.

Pursuant to section 2.01(4)(f) of the Code of Ordinances, the Human Resources, Finance & Property Committee has the responsibility to provide “[e]stablish, monitor and appropriately update acquisition policies, use and disposition of non-tax and tax deeded land acquired by the County.”

While this issue does not involve property that is owned by the county, it does involve property that has been acquired via lease, and the Human Resources, Finance & Property Committee is the most appropriate committee, based on the Board's organizational rules, to provide guidance relative to this issue.

Discussion/Analysis

The opportunity to sublease county-leased space at the Community Partners Campus to a non-profit entity whose mission aligns very closely with the County Veterans Service Office poses a number of advantages.

First, it allows the CVI to establish a local office presence in Marathon County, which can only improve the service it is able to provide to Marathon County veterans and those throughout the region.

Second, it will provide a financial benefit, albeit a nominal one to the County, as CVI has expressed the ability and willingness to compensate the county for the use of space. Any compensation received could be utilized to supplement the Marathon County Veterans Service Commission Fund.

Third, it should enhance the current and long-term occupancy at the Community Partners Campus.

Should the committee direct Administration to move forward with negotiating and executing a sublease, it would seek to include language mitigating any obligations and/or risks to the county.

Recommendation

Given the benefits referenced above, County Administration would recommend that the committee authorize staff to move forward with negotiating and executing a sublease as described, with any revenues to be received in the Veterans Service Commission Fund.



MARATHON COUNTY AGENDA MEMORANDUM

TO: Marathon County Human Resources and Finance Committee
FROM: HR Director Molly Adzic
DATE: February 4, 2026
SUBJECT: Consideration of Resolution setting Elected Official Salaries for the 2027-2030 term

Action Requested

Consider and provide final input regarding the proposed resolution setting salaries for the Clerk of Courts and the Sheriff for the 2027 to 2030 term.

Governing Law & Background

Pursuant to Wis. Stat. § 59.22(1), the Board must establish the annual compensation for services to be paid to certain county elected prior to the earliest time for filing nomination papers for county elective offices

The Sheriff and Clerk of Courts elections are schedule for 2026, with each elected official then taking office in January of 2027. This means that the Board is required to establish the salaries for each before April 15, 2026.

Discussion/Analysis

At the Human Resources, Finance & Property Committee meeting of January 27, 2026, the committee provided direction to staff relative to the considerations to be used in developing the recommendations to be presented to the committee. In general terms, the committee directed staff to give primary consideration to our internal compensation grid, adopted by the Board in 2025, while also examining external county data.

Staff have completed that work and have met with the Sheriff and the Clerk of Court regarding the general recommendation. Both the Sheriff and Clerk of Court shared that they found the recommendations to be acceptable.

Ultimately, the recommendation calls for the placement of both the Sheriff and Clerk of Courts at the entry/starting rate within the respective salary grade for the first year of the term (2027). In each succeeding year the proposed salary is a function of a one-step advancement through the scale and an annual anticipated scale adjustment. Staff's recommendation with respect to that annual adjustment for

both 2027 and 2028 is 1%. The scale adjustment is intended to ensure that scale remains market competitive and is best viewed to be influenced by inflation and/or cost of living increases.

For the remainder of the term (i.e., 2029 and 2030), staff have proposed two alternative options for the committee to consider. The first provides for 1% scale adjustments in each respective year. The second provides for a 0.5% scale adjustment in each respective year.

Based on the direction from the committee with respect to its forecast for scale adjustments, staff will finalize the resolution to be considered by the Board of Supervisors.

RESOLUTION #R-____-26

Establish Salaries For

Clerk of Court and Sheriff Elected Department Heads for Their Upcoming Term of Office

WHEREAS, pursuant to Wis. Stat. § 59.22(1), the Board must establish the annual compensation for services to be paid to certain county elected prior to the earliest time for filing nomination papers for county elective offices; and

WHEREAS, it is the recommendation of the Human Resources, Finance and Property Committee that the compensation for the Sheriff and Clerk of Court be set consistent with the internal compensation system adopted in 2025, while also considering local comparable positions, thereby ensuring individuals in these positions are fairly compensated for their duties while also ensuring that we continue to retain and attract high-quality individuals to run for these important elected offices; and

WHEREAS, the Human Resources, Finance and Property Committee at their March 11, 2026 meeting has recommended the base salaries for the Clerk of Courts and Sheriff be set at the anticipated entry/minimum rate in the respective position grades, set forth in the table below, for the first year of the respective 4-year term (2027); and

WHEREAS, the total salaries for each position would then increase commensurate with an annual single step progression through the scale and an annual anticipated scale adjustment throughout the remainder of the respective 4-year term (2028, 2029, and 2030), resulting in the total salaries provided in the table below, before the base salary referenced above would be re-evaluated for the 2031-2034 term to be consistent with the entry/minimum rate for each respective position within the classification grading system:

	Grade	Current	Initial Increase	2027	2028	2029	2030
Clerk of Courts	S	\$94,708	8.16%	\$102,435	\$106,047		
Sheriff	W	\$122,409	9.68%	\$134,262	\$138,999		
Annual Increase							

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Marathon does ordain the following:

- (1) To announce the following annual salaries for elected department head positions with the intent to provide the positions with the salaries set forth in the table below:

	Grade	2027	2028	2029	2030
Clerk of Courts	S	\$102,435	\$106,047		
Sheriff	W	\$134,262	\$138,999		

- (2) Authorize the County Clerk to issue checks pursuant to this resolution and the County Treasurer to honor said checks. The elected official salaries set by this resolution shall be paid in equal installments calculated based on a 26-pay period year. Should a year have 27 pay periods, the annual salary reflected in the above table will be modified as necessary to maintain consistent bi-weekly compensation.

The cumulative fiscal impact during the 2027-2030 term of office over the 2023-2026 term of office is set forth below:

Clerk of Courts	\$
Sheriff	\$
Total	\$

Human Resources, Finance, and Property Committee

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this _____ day of _____, 2026

Denied this _____ day of _____, 2026

Approved as to Form:

SEAL

Brian Desmond, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

Elected Official Salary Recommendations

Clerk of Court
Sheriff
2027-2030 Term

Molly Adzic

Director of Human Resources



Establishing Salaries for Elected Department Heads

- Pursuant to Wis. Stat. § 59.22(1), the Board must establish the annual compensation for services to be paid to certain county elected offices prior to the earliest time for filing nomination papers for those offices. The compensation may be established by resolution or ordinance and shall not be increased nor diminished during the officer's term and shall remain for ensuing terms unless changed by the board.
- Salaries for the 2027-2030 term for both the Sheriff and Clerk of Court must be set prior to April 15th 2026.

Direction

- On January 27, 2026, Human Resources, Finance & Property Committee provided direction to incorporate Elected Department Heads (Clerk of Court and Sheriff) into the County compensation structure adopted by the Board in 2025.
- This approach is consistent with the direction given in 2024 when establishing the rates for the 2025 -2028 term for the other Elected Department Heads (Treasurer, ROD, County Clerk).

Process

- Review and consideration of the following factors:
 - The current compensation and classification structure, implemented on 1/4/2026.
 - Previous compensation structures and prior placement of these elected positions relative to other appointed department heads
 - Consideration for internal equity within departments
 - External market review of available salary data / recommendations from other counties

Recommendation 2027 & 2028

Position	Classification		2025	2026	2027 (Step1)	2028 (Step 2)
Clerk of Courts	Classification (S)	Annual Salary	\$ 93,771.25	\$ 94,708.96	\$ 102,435.01	\$ 106,047.96
		% Increase	2.0%	1.0%	8.2%	3.5%

Position	Classification		2025	2026	2027 (Step1)	2028 (Step 2)
Sheriff	Classification (W)	Annual Salary	\$ 121,196.87	\$ 122,408.84	\$ 134,262.13	\$ 138,999.64
		% Increase	2.0%	1.0%	9.7%	3.5%

- Placement on Step 1 with 1% scale adjustment in 2027 and 2028

- The scale adjustment is intended to ensure that scale remains market competitive in light of inflation and/or cost of living increases.

Options for 2029-2030

- YOY scale adjustments are anticipated to remain necessary ensure our scales remain competitive in the market.
- These adjustments will be established each year based on inflation, cost of living, and market conditions.
- At this time a 1% adjustment for the first two years seems appropriate, but it is difficult to predict if a full 1% increase will be necessary in 2029 and 2030.

- Option 1: 1% increase each year of the term
- Option 2: 1% for the first 2 years and 0.5% for the last 2

Comparing Options

Position	Classification	Option 1	1% Step Adjustment	1% Step Adjustment	1% Step Adjustment	1% Step Adjustment
			2027 (Step1)	2028 (Step 2)	2029 (Step 3)	2030 (Step 4)
Clerk of Courts	Classification (S)	Annual Salary	\$ 102,435.01	\$ 106,047.96	\$ 109,787.23	\$ 113,655.60
		% Increase	8.2%	3.5%	3.5%	3.5%
		Option 2	2027 (Step1)	2028 (Step 2)	2029 (Step 3)	2030 (Step 4)
		Annual Salary	\$ 102,435.01	\$ 106,047.96	\$ 109,243.72	\$ 112,533.08
		% Increase	8.2%	3.5%	3.0%	3.0%

Position	Classification	Option 1	1% Step Adjustment	1% Step Adjustment	1% Step Adjustment	1% Step Adjustment
			2027 (Step1)	2028 (Step 2)	2029 (Step 3)	2030 (Step 4)
Sheriff	Classification (W)	Annual Salary	\$ 134,262.13	\$ 138,999.64	\$ 143,904.20	\$ 148,979.53
		% Increase	9.7%	3.5%	3.5%	3.5%
		Option 2	2027 (Step1)	2028 (Step 2)	2029 (Step 3)	2030 (Step 4)
		Annual Salary	\$ 134,262.13	\$ 138,999.64	\$ 143,191.80	\$ 147,508.14
		% Increase	9.7%	3.5%	3.0%	3.0%

Option 1: 1% increase each year of the term

Option 2: 1% for the first 2 years and 0.5% for the last 2



Fiscal Impact Clerk of Courts

Clerk of Courts 2023 -2026 Current Term			
	Year over Year Variance		
	Base Salary	% Increase	\$ Increase
2023	\$ 89,690.34	0%	\$ -
2024	\$ 91,932.60	2.5%	\$ 2,242.26
2025	\$ 93,771.25	2.0%	\$ 1,838.65
2026	\$ 94,708.96	1.0%	\$ 937.71

Term Average	\$ 92,525.79
Term Total	\$ 370,103.15
Term Difference*	\$ 13,692.90

*Term Difference from 2019-2022 term

Clerk of Courts 2027 -2030 Term						
	Option 1			Option 2		
	Base Salary	% Increase	\$ Increase	Base Salary	% Increase	\$ Increase
2027	\$ 102,435.01	8.2%	\$ 7,726.05	\$ 102,435.01	8.2%	\$ 7,726.05
2028	\$ 106,047.96	3.5%	\$ 3,612.96	\$ 106,047.96	3.5%	\$ 3,612.96
2029	\$ 109,787.23	3.5%	\$ 3,739.26	\$ 109,243.72	3.0%	\$ 3,195.76
2030	\$ 113,655.60	3.5%	\$ 3,868.38	\$ 112,533.08	3.0%	\$ 3,289.36

Term Average	\$ 107,981.45
Term Total	\$ 431,925.80
Term Difference*	\$ 61,822.65

*Term Difference from 2023-2026 term

Term Average	\$ 107,564.95
Term Total	\$ 430,259.78
Term Difference*	\$ 60,156.63

*Term Difference from 2023-2026 term



Fiscal Impact Sheriff

Sheriff 2023 -2026 Current Term			
		Year over Year Variance	
	Base Salary	% Increase	\$ Increase
2023	\$ 115,922.40	10%	\$ 7,376.88
2024	\$ 118,820.46	2.5%	\$ 2,898.06
2025	\$ 121,196.87	2.0%	\$ 2,376.41
2026	\$ 122,408.84	1.0%	\$ 1,211.97

Term Average	\$ 119,587.14
Term Total	\$ 478,348.57
Term Difference*	\$ 47,011.86

*Term Difference from 2019-2022 term

Sheriff 2027 -2030 Term						
	Option 1			Option 2		
	Base Salary	% Increase	\$ Increase	Base Salary	% Increase	\$ Increase
2027	\$ 134,262.13	9.7%	\$ 11,853.29	\$ 134,262.13	9.7%	\$ 11,853.29
2028	\$ 138,999.64	3.5%	\$ 4,737.51	\$ 138,999.64	3.5%	\$ 4,737.51
2029	\$ 143,904.20	3.5%	\$ 4,904.56	\$ 143,191.80	3.0%	\$ 4,192.16
2030	\$ 148,979.53	3.5%	\$ 5,075.33	\$ 147,508.14	3.0%	\$ 4,316.34

Term Average	\$ 141,536.38
Term Total	\$ 566,145.50
Term Difference*	\$ 87,796.93

*Term Difference from 2023-2026 term

Term Average	\$ 140,990.43
Term Total	\$ 563,961.71
Term Difference*	\$ 85,613.14

*Term Difference from 2023-2026 term



Fiscal Impact

2027 -2030 Term							
Option 1				Option 2			
COC	Base Salary	% Increase	\$ Increase	Base Salary	% Increase	\$ Increase	
2027	\$ 102,435.01	8.2%	\$ 7,726.05	\$ 102,435.01	8.2%	\$ 7,726.05	
2028	\$ 106,047.96	3.5%	\$ 3,612.96	\$ 106,047.96	3.5%	\$ 3,612.96	
2029	\$ 109,787.23	3.5%	\$ 3,739.26	\$ 109,243.72	3.0%	\$ 3,195.76	
2030	\$ 113,655.60	3.5%	\$ 3,868.38	\$ 112,533.08	3.0%	\$ 3,289.36	
Sheriff	Base Salary	% Increase	\$ Increase	Base Salary	% Increase	\$ Increase	
2027	\$ 134,262.13	9.7%	\$ 11,853.29	\$ 134,262.13	9.7%	\$ 11,853.29	
2028	\$ 138,999.64	3.5%	\$ 4,737.51	\$ 138,999.64	3.5%	\$ 4,737.51	
2029	\$ 143,904.20	3.5%	\$ 4,904.56	\$ 143,191.80	3.0%	\$ 4,192.16	
2030	\$ 148,979.53	3.5%	\$ 5,075.33	\$ 147,508.14	3.0%	\$ 4,316.34	
Term Total			\$ 998,071.30	Term Total			\$ 994,221.49
Term Difference*			\$ 149,619.58	Term Difference*			\$ 145,769.77

*Term Difference from 2025-2026 term

*Term Difference from 2025-2026 term





MARATHON COUNTY AGENDA MEMORANDUM

TO: Infrastructure Committee
FROM: Facilities & Capital Management and Highway Departments
DATE: 2/25/2026
SUBJECT: New Highway Facility Project Update

Action Requested

- *No action requested at this time. Due to project timelines not aligning with agenda and packet deadlines, an update with additional information and an accompanying resolution will be presented to the Human Resources, Finance, and Property Committee on March 11th. Staff has also worked with the Architect (Excel) and Construction Manager (Miron) to be present in-person at the County Board Educational Meeting on March 19th for a broader update including their perspectives and the opportunity for Board Members to ask any questions they may have about the project and/or the accompanying resolution seeking authorization to move to the next phase of the project.*

Background

- *The project has been progressing according to established timelines with multiple paths moving concurrent to one another. This includes the project specific work for the Schematic Design phase, which is complete and the Site Plan Approval process and associated work with the Village of Kronenwetter. The project is now at a place where seeking authorization from the County Board to move to Phase II. This includes Design Development (DD) and Construction Documents (CDs) with the next major milestone being in September. If timelines continue to progress as intended, September will be when the project will be ready to go out for bid, but before that can take place another update and resolution authorization staff to move forward will be brought to committees and the County Board.*

Governing Statute/Ordinance/Policy

- *N/A*

Discussion/Analysis

- *The following project areas have been conducted since the County gained access to the property and are complete or nearing completion:*
 - o *The residents living in three of the homes on the site had mostly vacated their homes by the original deadline of 12/31/2025. An extension was given to one resident that did not interfere with project work and allowed them the time they requested to get everything they wanted too take off-site. There is one last home on the site that has a deadline of 5/31/2026, and*

staff will work with them as needed and are incorporating their timeline into the project to streamline the work that will be done for site preparation.

- *Utilities will all have been cut off and resolved as of the end of the first week of March.*
- *An RFP was conducted for logging operations on the site given that there was timber of value. Remaining brush and smaller trees present an opportunity for Kronenwetter Fire Department to conduct some chainsaw training. The Marathon County Highway Department will also ascertain what work they are able to do for site preparation, and any remaining work would be handled through a separate RFP for site demolition. All required permits and agreements from state and local jurisdictions are being acquired prior to any work taking place.*
- *Kronenwetter Fire Department and potentially other local agencies will be able to utilize the structures on site for training purposes as well. This is being coordinated with the DNR and others and is an exciting opportunity that we are able to provide.*
- *Geotechnical work will be completed between now and April 10 and will be coordinated with other work taking place on the site.*
- *Asbestos testing and abatement has been completed.*
- *The Schematic Design is all but complete. This is a required item for the Site Plan Approval process through the Village of Kronenwetter. County and project staff have met with Village leadership and staff multiple times to ensure that everyone is on the same page and to explore what options are available while ensuring that we are bringing the Village everything they need and working with their own committee and board timelines.*
 - *Floodplain discussions and coordination have been one key part of these discussions.*
 - *County, Village, and project staff are also exploring potential uses of an undeveloped Right-of-Way (ROW) that abuts the site as well as a 20' strip of Village land to the south of the site.*
- *Color coded floor plans are being prepared for County committees and the County Board.*
- *Highway Department staff were reviewed as a part of their department wide training and included their comments and feedback to ensure that end user perspectives are incorporated as much as possible.*
- *Miron is using the Schematic Design to provide its initial cost estimation for a more focused preliminary budget. These budget numbers will continue to be refined through the DD phase. CDs will also include a Guaranteed Maximum Price (GMP) in September. This phase will also identify options and alternates that the County could pursue if bids come in higher than expected in certain areas so that the project stays at the GMP.*
- *Owner direct purchases have been identified as part of the project, as this is coordinated with Miron. As a part of this, County staff intend to apply for Congressional Directed Spending funds from the federal government to potentially fund or help fund eligible equipment in the federal criteria. The County would not hear back on this until sometime in October 2026 or later, depending on the federal budget process.*

- *No alternative course of action at this time. The project is going according to plan.*

Recommendation

- *No recommendation is being sought at this time from the Infrastructure Committee.*

Attachments and References

- A PowerPoint slide referencing the information above and including some site mapping and floor plans will be referred to during the update. A handout for committee members will also be provided.

Financial Review

- This update does not include a financial review, as the preliminary budget estimates are not due to the County until early March. Therefore, this information is not included in the packet. As that information is acquired, it will be added to this update for the Human Resources, Finance, and Property Committee and the update that will be provided to the County Board later this month.

UPON COMPLETION OF FORM – forward to Administration (Lance, Candace, Chris) for review



MARATHON COUNTY AGENDA MEMORANDUM

TO: Human Resources, Finance, and Property Committee
FROM: Facilities & Capital Management and Highway Departments
DATE: 3/5/2026
SUBJECT: New Highway Facility Project Update

Action Requested

- *Consideration of the authorization to proceed to Phase II Design Services. See resolution accompanying this memo.*
- *NOTE: Staff has worked with the Architect (Excel) and Construction Manager (Miron) to be present in-person at the County Board Educational Meeting on March 19th for a project update including their perspectives and the opportunity for Board Members to ask any questions they may have about the project and/or the accompanying resolution seeking authorization to move to the next phase of the project.*

Background

- *The project has been progressing according to established timelines with multiple paths moving concurrent to one another. This includes the project specific work for the Schematic Design phase, which is complete, and the Site Plan Approval process and associated work with the Village of Kronenwetter. The project is now at a place where staff are seeking authorization from the County Board to proceed to Phase II. This includes Design Development (DD) and Construction Documents (CDs) with the next major milestone being early Fall 2026. If timelines continue to progress as intended, September will be when the project will be ready to go out for bid. Before that can take place, another project update and resolution authorizing staff to move forward will be brought to committees and the County Board for their consideration.*

Governing Statute/Ordinance/Policy

- *County Ordinance Sec. 2.04(4)*

Discussion/Analysis

- *The following project tasks have been conducted since the County gained access to the property and are complete or nearing completion:*
 - o *The residents living in three of the homes on the site had mostly vacated their homes by the original deadline of 12/31/2025. An extension was given to one resident that did not interfere with project work and allowed them the time they requested to get everything they wanted to*

take off-site. There is one last home on the site that has a deadline of 5/31/2026, and staff will work with them as needed and are incorporating their timeline into the project to streamline the work that will be done for site preparation.

- *Utilities will all have been cut off and resolved as of the end of the first week of March.*
- *An RFP was conducted for logging operations on the site given that there was timber of value. Remaining brush and smaller trees present an opportunity for Kronenwetter Fire Department to conduct some chainsaw training. The Marathon County Highway Department will also ascertain what work they are able to do for site preparation, and any remaining work would be handled through a separate RFP for site demolition. All required permits and agreements from state and local jurisdictions are being acquired prior to any work taking place.*
- *Kronenwetter Fire Department and potentially other local agencies will be able to utilize the structures on site for training purposes as well. This is being coordinated with the DNR and others and is an exciting opportunity that we are able to provide.*
- *Geotechnical work will be completed between now and April 10 and will be coordinated with other work taking place on the site.*
- *Asbestos testing and abatement has been completed.*
- *The Schematic Design is all but complete. This is a required item for the Site Plan Approval process through the Village of Kronenwetter. County and project staff have met with Village leadership and staff multiple times to ensure that everyone is on the same page and to explore what options are available while ensuring that we are bringing the Village everything they need and working with their own committee and board timelines.*
 - *Floodplain discussions and coordination have been one key part of these discussions.*
 - *County, Village, and project staff are also exploring potential uses of an undeveloped Right-of-Way (ROW) that abuts the site as well as a 20' strip of Village land to the south of the site.*
- *Color coded floor plans are being prepared for County committees and the County Board.*
- *Highway Department staff were reviewed as a part of their department wide training and included their comments and feedback to ensure that end user perspectives are incorporated as much as possible.*
- *Miron is using the Schematic Design to provide its initial cost estimation for a more focused preliminary budget. These budget numbers will continue to be refined through the DD phase. CDs will also include a Guaranteed Maximum Price (GMP) in early Fall. This phase will also identify options and alternates that the County could pursue if bids come in higher than expected in certain areas so that the project stays at the GMP.*
- *Owner direct purchases have been identified as part of the project, as this is coordinated with Miron. As a part of this, County staff intend to apply for Congressional Directed Spending funds from the federal government to potentially fund or help fund eligible equipment in the federal criteria. The County would not hear back on this until sometime in October 2026 or later, depending on the federal budget process.*

- *No alternative course of action at this time. The project is going according to plan with the guidance and direction that was previously provided to staff from the County Board.*

Recommendation

- *Authorize Marathon County staff to proceed to Phase II Design Services for the new Highway facility project if the committee—and ultimately the County Board—wish to move the project forward and stay in sync with the project timeline as it stands today.*

Attachments and References

- A resolution authorizing staff to proceed with Phase II Design Services accompanies this memo. A PowerPoint slide referencing the information above and including some site mapping and floor plans will be referred to during the update. Color coded floor plans will be provided to committee and/or Board members attending in person at this meeting.

Financial Review

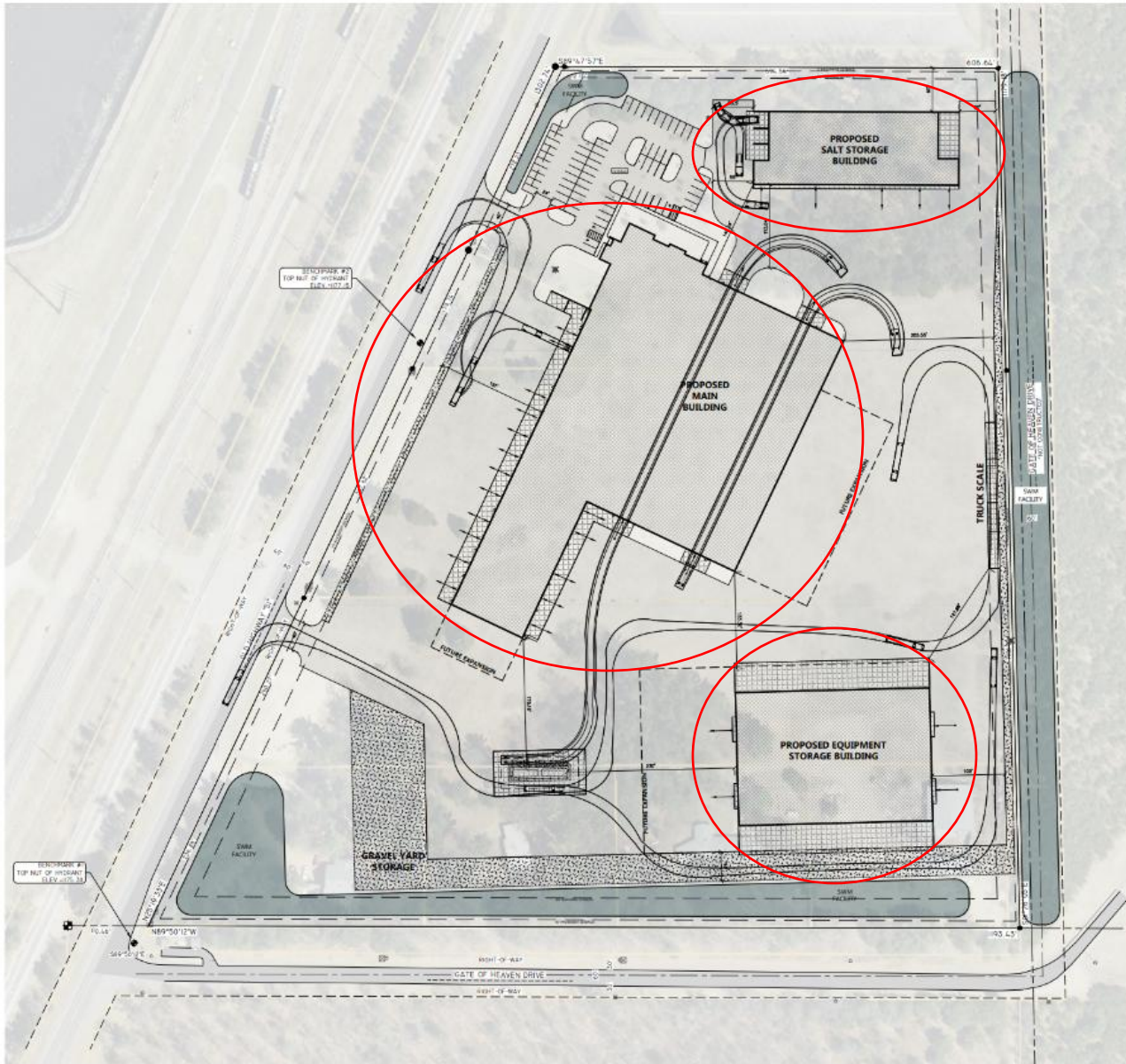
- High level budget estimates have been generated through the completion of the Schematic Design work. These estimates are informed by real-world data gleaned from similar projects that are currently being constructed by the Construction Management firm (Miron). Some budget assumptions remain in the estimates, and a design contingency is also included though it is unlikely that it will be needed. Based on current estimates, there is sufficient funding in the 2026 Highway Department budget to cover design costs that the project will incur in 2026. Should staff be authorized to proceed to Phase II, the next project update will include more refined numbers with few-to-no assumptions and a guaranteed maximum price (GMP).

Marathon County Highway Project Update

- Marathon County Team:
 - Chris Holman, Deputy Administrator of Public Works & Capital Projects
 - Troy Torgerson, Project Planner, Facilities & Capital Management
 - Kevin Lang, Highway Commissioner
 - Tyler Behnke, Highway Fleet & Facility Supervisor
- Project Team:
 - Ned Derksen, Project Architect, Excel Engineering
 - Joel Stave, Project Manager, Miron Construction
 - Eric Brandt, Project Executive, Miron Construction

Site Plan Overview

- County and Village of Kronenwetter staff have discussed the site and areas around the site in depth and have identified the processes and requirements for the basic elements (e.g., driveways)
 - As the design progresses the site and proposed buildings will meet all other Village requirements.
- The site plan's orientation and layout has shifted through multiple discussions that incorporate the best options for Highway staff, municipalities that the Highway Department works with, the public who would come to the facility, and the community in general.
 - Touring multiple Highway facilities at other counties has provided a lot of insight here.



CIVIL SITE PLAN OPTION 2



PROJECT INFORMATION

NEW HIGHWAY GARAGE FOR:
MARATHON COUNTY
 OLD HIGHWAY 51 • KRONENWETTER, WI 54455

REVISION DATE
NOV. 20, 2020
DEC. 15, 2020
JAN. 9, 2021
FEB. 6, 2021

NOT FOR CONSTRUCTION

JOB NUMBER	250008600
SHEET NUMBER	

C1.1



Site Work Completed & To Do

- Asbestos testing was conducted for the structures on site and abatement has been completed.
- County staff have coordinated with utilities providers to ensure that all services will be removed by the end of the first week in March.
- An RFP for logging the valuable timber on the site was conducted and awarded
- An RFP for Geotechnical (e.g., soil borings) work has been awarded.
- The residents living in three of the homes on the site have moved. The owners of the last home on the site have through the end of May to finalize their plans.
- County staff have worked with the Kronenwetter Fire Department to coordinate training opportunities for them and their peers using the structures on site before they are demolished.

Working With Village of Kronenwetter

- Site Plan Approval Process and associated work have been going very well
 - These meetings help to ensure that we are all on the same page and identifying the most logical paths forward with guidance from Village staff and leadership.
- County and Village staff have met to discuss:
 - Village ordinances, processes, and meeting times.
 - Potential use of an undeveloped right-of-way adjacent to the project site to assist both the Village and the County with stormwater requirements.
 - Potential use of a 20' strip that also abuts the site and the Village may have no further use for since it was used to provide services to the homes on the site that will no longer be there.
 - Floodplain discussions for the project site and surrounding area.
 - Desired approaches to water sources.

Floorplan Overview

- The following three slides are:
- The main highway building, offices, meeting rooms, and associated spaces.
- The main storage building including heated, unheated, and canopy storage areas.
- The salt shed.

PROJECT INFORMATION

PROPOSED NEW HIGHWAY GARAGE FOR:
MARATHON COUNTY HIGHWAY COMMISSION
 OLD HIGHWAY 51 • KRONENWETTER, WI 54455

PROVISIONS

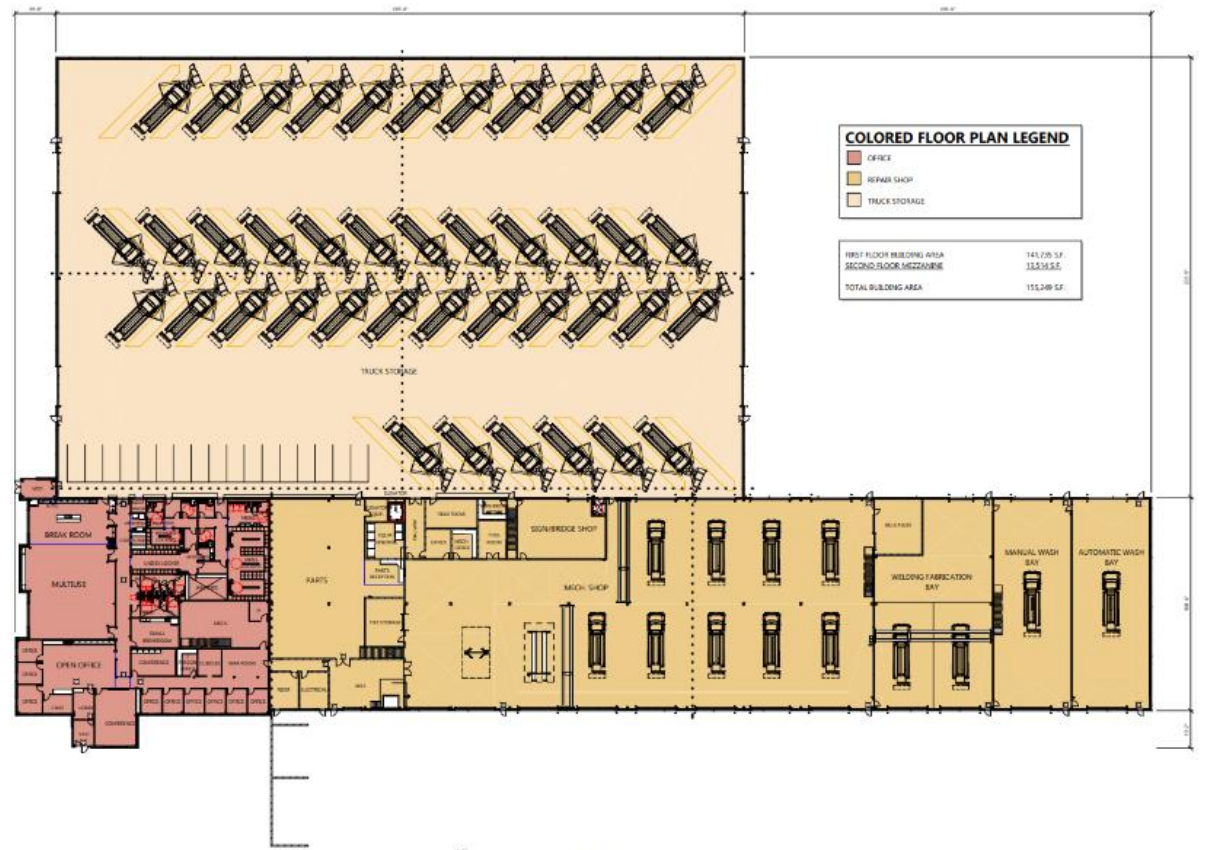
PRELIMINARY DATE

NOT FOR CONSTRUCTION

JOB NUMBER
 750008600

SHEET NUMBER

A0.1



COLORED FLOOR PLAN LEGEND

- OFFICE
- REPAIR SHOP
- TRUCK STORAGE

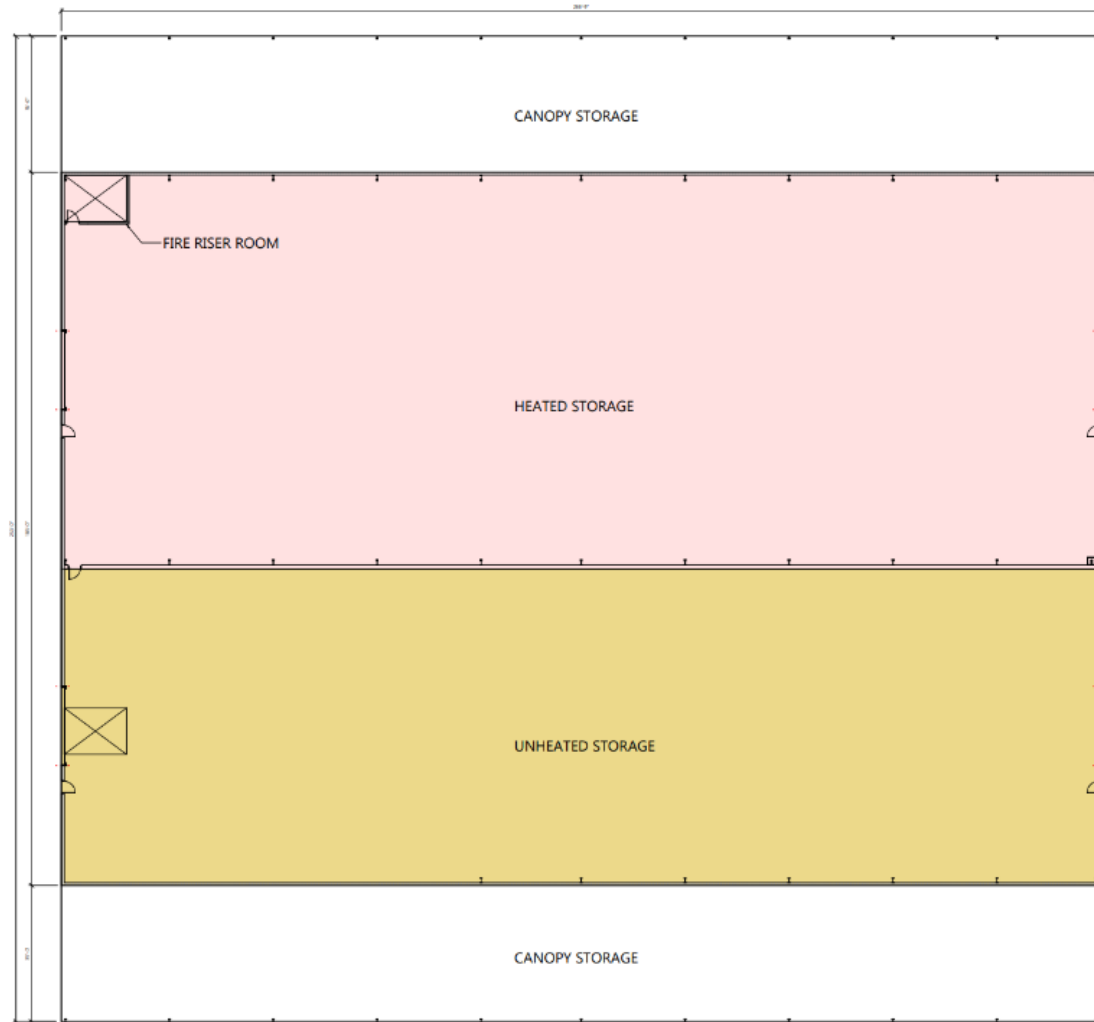
FIRST FLOOR BUILDING AREA	141,226 SF
SECOND FLOOR MEZZA/BASE	133,316 SF
TOTAL BUILDING AREA	155,248 SF

MAIN BUILDING FLOOR PLAN



KEY PLAN
 MAIN BUILDING FLOOR PLAN

10/20/2023 10:00 AM
 10/20/2023 10:00 AM



COLORED FLOOR PLAN LEGEND

HEATED STORAGE

UNHEATED STORAGE

TOTAL ENCLOSED AREA: 68,881 S.F.

TOTAL CANOPY STORAGE: 18,600 S.F.



PROJECT INFORMATION

PROPOSED NEW HIGHWAY GARAGE FOR:
MARATHON COUNTY HIGHWAY COMMISSION
 OLD HIGHWAY 51 • KRONENWETTER, WI 54455

PROFESSIONAL SEAL

PRELIMINARY DATE:
 FEB. 25, 2020

NOT FOR CONSTRUCTION

JOB NUMBER:
 250008600

SHEET NUMBER:

A0.2



KEY PLAN
 TEMPERED STORAGE FLOOR PLAN

EXCEL ENGINEERING
TEMPERED STORAGE FLOOR PLAN
 DATE: 1/24/20

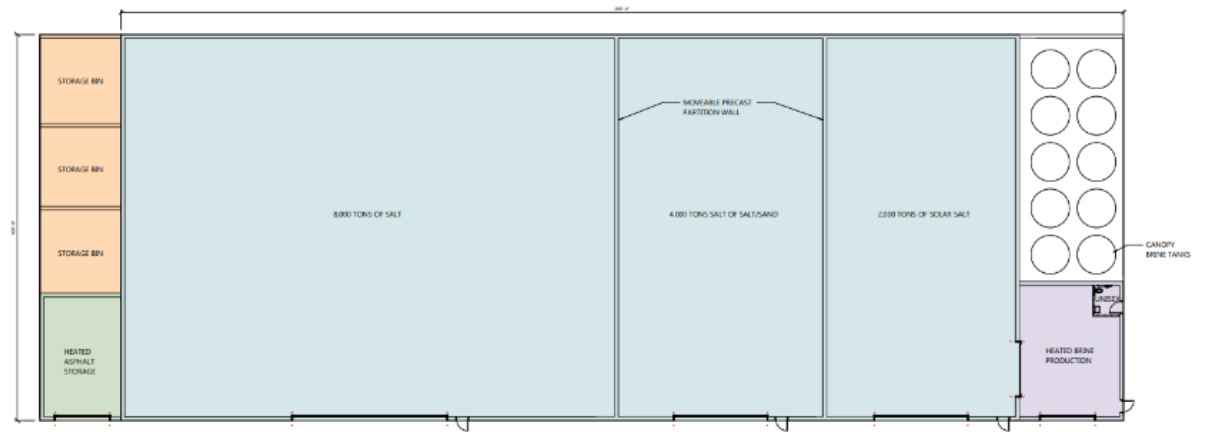
EXCEL ENGINEERING
 100 CORPORATE DRIVE
 FOND DU LAC, WI 54455
 920.476.8000
 EXCEL@EXCEL.COM



COLORED FLOOR PLAN LEGEND

- SALT STORAGE
- BIENE
- STORAGE BINNER
- ASPHALT STORAGE

SALT SHED STORAGE	23,300
BIENE PRODUCTION	972
STORAGE BINNER	3,400
ASPHALT STORAGE	609
TOTAL BUILDING AREA	28,281 S.F.



SALT SHED FLOOR PLAN
 SHEET 107-117



KEY PLAN
 SALT STORAGE FLOOR PLAN

PROJECT INFORMATION

PROPOSED NEW HIGHWAY GARAGE FOR:
MARATHON COUNTY HIGHWAY COMMISSION
 OLD HIGHWAY 51 • KRONENWETTER, WI 54455


PROVISIONS

PRELIMINARY DATE:
 FEB. 25, 2020
 NOT FOR CONSTRUCTION

FOR REVIEW:
 250008600

SHEET NUMBER:
A0.3

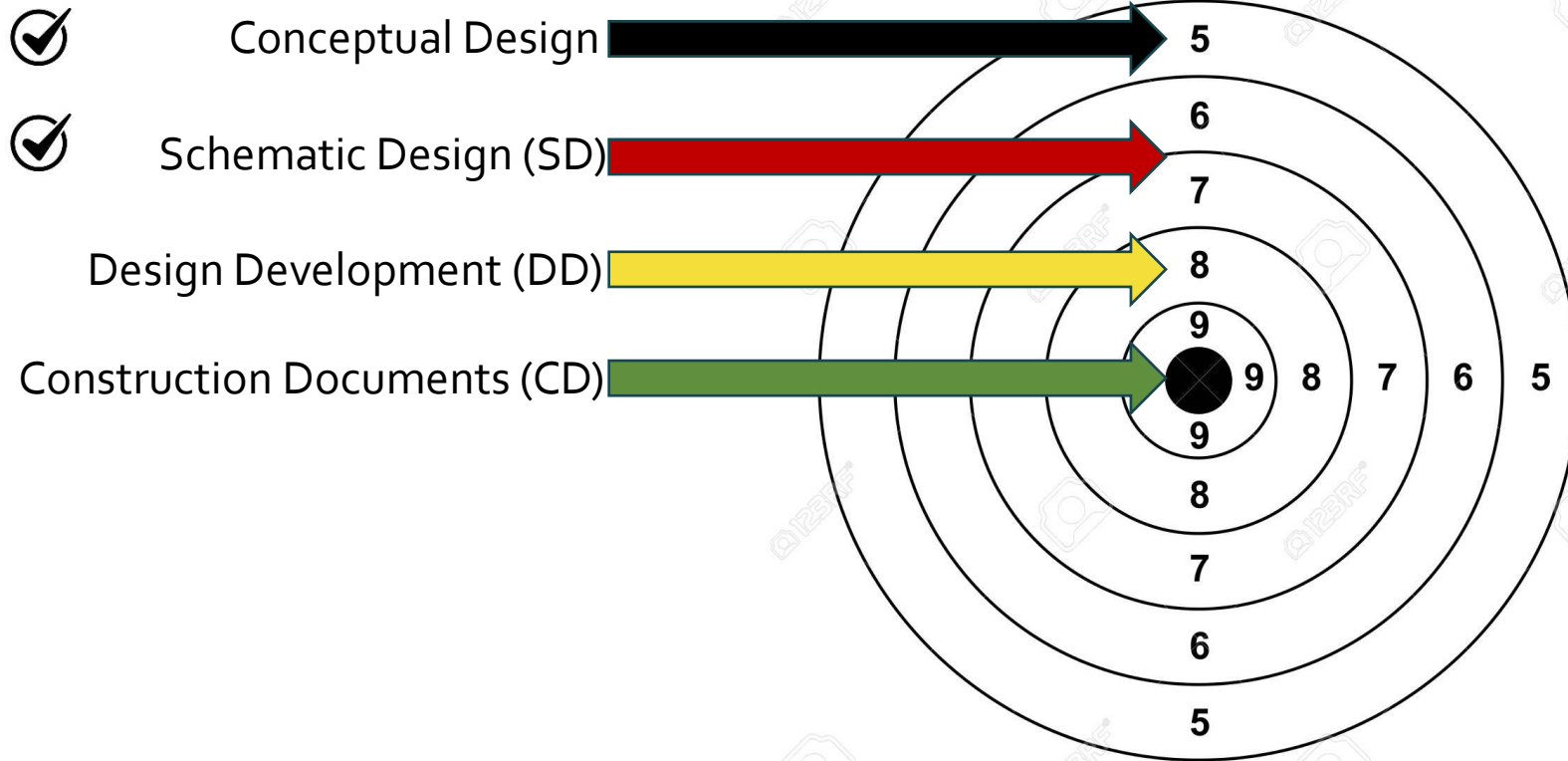
Construction Timeline

- Schematic Design has been completed on time.
 - Additional work here continues, especially for the Site Plan Approval process with the Village
- Spring to early Summer 2026 will see most site clearing and demolition completed.
- The next few months would be focused on the Design Development phase (60%)
 - Design Development  Construction Documents = 60% complete  90%
- The timeline incorporates County and Village committee and board meetings.
- Fall 2026 is the target window for bidding the project.
- Construction would begin with site work in Spring 2027.
 - Avoids several costs including “winter conditions”
- Substantial completion for the project is targeted for Summer 2028.

Project Budget Milestones

- Miron has been working with the Schematic Design to generate its preliminary cost estimates for the project.
 - It is helpful that they are currently constructing and have recently constructed new highway facilities for other counties.
 - This budget estimate will provide more focus, but the Design Development phase will further dial the budget in. Especially as decisions on various aspects are made about the project's final design, alternatives are identified, and value engineering discussions are held.
- As the Design Development phase concludes, the project will move toward the creation of Construction Documents, which are required for the bidding process. A part of the Construction Document phase is generating a Guaranteed Maximum Price for the project. This and other updates will be brought back to committees and to the County Board prior to putting the project out for bid.

Another Way To See Timeline & Budget



\$50 million used for procurement process

~\$53 million initial cost estimate

- High Level & informed by experience
- Includes some assumptions
- Includes design contingency

- Will be revised through DD & CD
- Bidding will likely include alternates
- Value Engineering throughout

Final cost TBD.
Final cost will include GMP

Questions?

Thank You!



RESOLUTION #R-_____-26
AUTHORIZATION FOR STAFF TO PROCEED WITH PHASE II DESIGN SERVICES FOR THE NEW HIGHWAY FACILITY

WHEREAS, the Marathon County Board of Supervisors previously designated \$30 million of Highway Reserve funds to the new Highway Facility project; and

WHEREAS, the 2026 Highway Department budget includes funding for design services, demolition related costs, and site clearing work associated with the initial phases of the project without utilizing the \$30 million of designated funds; and

WHEREAS, preparation for demolition and site clearing work for the project commenced in January 2026 with additional site related work to be conducted in the coming months; and

WHEREAS, the Schematic Design (SD) phase of the project is nearing completion and Marathon County staff continue to work with the Village of Kronenwetter on the site plan approval process and timeline; and

WHEREAS, architectural and engineering work (e.g., Design Services) on the project continues, and is on track with the project timeline; and

WHEREAS, Phase II Design Services includes Design Development (DD) and Construction Documents (CDs) and the anticipated completion date for Phase II is early Fall 2026; and

WHEREAS, upon completion of CDs, final authorization to move forward with the project construction, including a Guaranteed Maximum Price (GMP), would come through governing committees and the County Board in early Fall 2026 for their consideration.

NOW THEREFORE BE IT RESOLVED, that the Marathon County Board of Supervisors hereby authorizes staff to proceed with Phase II Design Services for the new Highway facility.

FISCAL NOTE: None, as funding is already included in the approved 2026 Highway Department Budget.

LEGAL NOTE: None.

HUMAN RESOURCES, FINANCE, AND PROPERTY COMMITTEE

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 24th day of March, 2026

Denied this 24th day of March, 2026

Approved as to Form:

SEAL

Brian Desmond, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk



Marathon County

Comparative Analysis of Two Options for Financing the Highway Shop

March 2026

PFM Financial
Advisors LLC

9000 West Chester Street
Suite 100
Milwaukee, WI 53214

414-771-2700
www.pfm.com



Status of County Debt - Updated



County's Outstanding Debt as of February 1, 2026

Sale Date	Date of Issue	Obligation	Initial Amount Issued	Term In Years	True Interest Cost Rate (Basis of Award)	Final Maturity	Interest Rates Outstanding	Principal Outstanding
12/11/2012	12/27/2012	G.O. Airport Bonds (AMT)	\$2,650,000	16		12/1/2028	3.00% - 3.375%	\$500,000
5/19/2015	6/9/2015	G.O. Airport Bonds (AMT)	2,545,000	15	3.251%	12/1/2030	3.00% - 3.500%	1,360,000
11/14/2019	12/5/2019	G.O. Promissory Notes, Series 2019A	9,500,000	10	1.747%	2/1/2029	2.00%	3,135,000
2/25/2020	3/18/2020	G.O. Promissory Notes, Series 2020A	8,500,000	10	1.164%	2/1/2030	1.25% - 2.00%	3,945,000
9/15/2020	10/7/2020	G.O. Bonds, Series 2020B	17,845,000	20	1.645%	2/1/2040	1.00% - 2.00%	14,285,000
2/25/2021	3/17/2021	G.O. Promissory Notes, Series 2021A	5,830,000	10	1.297%	2/1/2031	1.00% - 2.00%	3,865,000
2/25/2021	3/17/2021	G.O. Bonds, Series 2021B	19,000,000	20	1.885%	2/1/2041	2.00% - 2.125%	17,980,000
5/24/2022	6/15/2022	G.O. Bonds, Series 2022A (CIP)	23,915,000	20	3.742%	2/1/2042	3.00% - 4.00%	20,155,000
5/24/2022	6/15/2022	G.O. Bonds, Series 2022B (NCHC)	19,225,000	20	3.840%	2/1/2042	3.00% - 4.00%	17,510,000
							Total Outstanding GO Debt	\$82,735,000



Section 67.03 of the Wisconsin Statutes and Section III, Article XI, of the Wisconsin Constitution limit the County's indebtedness to 5% of the equalized value of taxable property located within the County. The County's current unused borrowing capacity as of February 1, 2026 is:

Marathon County Debt Limit (as of February 1, 2026)

2025 Equalized Value	\$ 18,799,570,100
Legal Debt Limit (5% of Equalized Value)	939,978,505
Debt Outstanding (8.8% of Capacity)	82,735,000
Remaining borrowing capacity (91.2% of Capacity)	\$ 857,243,505



Comparisons for Financing the Highway Building (over a similar time period)



Use of NCHC Revenues to Finance a Portion of the Highway Building (Levy for Debt Issued for NCHC)

- ◆ No additional debt issued to finance highway building
- ◆ Discontinue use of revenues from NCHC to reduce existing debt service levy
(County will be levying the full amount of the outstanding GO debt)
- ◆ Use annual revenues from the NCHC to pay for the remaining portion of the Highway Building
- ◆ Keep total mill rate constant
- ◆ For comparative purposes, each option assumes a six-year term. Once \$20 million in NCHC revenues is reached, the NCHC revenues are then used to offset the debt service payment



Use of NCHC Annual Revenues for the Highway Building

Assumptions:	
Equalized Value Growth	4%
Operating Levy Annual Increase	1.75%
Library Levy Increase	2.00%
Existing Mill Rate	3.4892
Number of Years to Transition Full NCHC Debt on to Levy	3

Fiscal Year	Total Debt Service	Current NCHC Offset*	Existing Debt Service Levy	Mill Rate on Existing Debt Service**	Operating, Library and Culvert Aid	Total Levy	Total Mill Rate (Including Debt)	Additional Amounts to be Levied	Cumulative Funds Available for Projects	Total New Levy for Debt Service	New Mill Rate for Debt Service	Total New Levy	Total New Mill Rate
2025	\$ 7,704,919	\$ (5,445,103)	\$ 2,259,816	0.1432		0.0000	-	-	-	\$ 2,259,816	0.1432	\$ 2,259,816	0.1432
2026	7,714,894	(3,000,000)	4,714,894	0.2687	\$ 56,510,587	3.4892	-	-	-	4,714,894	0.2687	61,225,481	3.4892
2027	7,714,400	(3,500,000)	4,214,400	0.2309	57,789,672	3.3977	\$ 1,670,428	\$ 1,670,428	5,884,828	3.3225	0.3225	63,674,500	3.4892
2028	7,715,194	(4,131,777)	3,583,417	0.1888	58,802,905	3.2871	3,835,158	5,505,586	7,418,575	0.3909	0.3909	66,221,480	3.4892
2029	7,714,256	(4,129,485)	3,584,771	0.1816	59,834,065	3.2130	4,129,485	9,635,071	7,714,256	0.3908	0.3908	67,548,321	3.4222
2030	7,208,488	(4,109,533)	3,098,955	0.1510	60,883,470	3.1169	4,109,533	13,744,604	7,208,488	0.3512	0.3512	68,091,958	3.3171
2031	6,791,500	(4,104,200)	2,687,300	0.1259	61,951,443	3.0278	4,104,200	17,848,804	6,791,500	0.3181	0.3181	68,742,943	3.2200
2032	5,816,950	(4,108,450)	1,708,500	0.0770	63,038,314	2.9162	2,151,196	20,000,000	3,859,696	0.1738	0.1738	66,898,010	3.0131
2033	5,813,150	(4,105,550)	1,707,600	0.0740	64,144,416	2.8519	-	20,000,000	1,707,600	0.0740	0.0740	65,852,016	2.8519
2034	5,810,400	(4,105,500)	1,704,900	0.0710	65,270,092	2.7890	-	20,000,000	1,704,900	0.0710	0.0710	66,974,992	2.7890
2035	5,808,500	(4,103,200)	1,705,300	0.0683	66,415,687	2.7276	-	20,000,000	1,705,300	0.0683	0.0683	68,120,987	2.7276
2036	5,807,300	(4,103,600)	1,703,700	0.0656	67,581,556	2.6675	-	20,000,000	1,703,700	0.0656	0.0656	69,285,256	2.6675
2037	5,801,700	(4,101,600)	1,700,100	0.0629	68,768,056	2.6087	-	20,000,000	1,700,100	0.0629	0.0629	70,468,156	2.6087
2038	5,801,550	(4,102,150)	1,699,400	0.0605	69,975,554	2.5513	-	20,000,000	1,699,400	0.0605	0.0605	71,674,954	2.5513
2039	5,801,600	(4,100,200)	1,701,400	0.0582	71,204,422	2.4953	-	20,000,000	1,701,400	0.0582	0.0582	72,905,822	2.4953
2040	5,796,700	(4,100,600)	1,696,100	0.0558	72,455,038	2.4403	-	20,000,000	1,696,100	0.0558	0.0558	74,151,138	2.4403
2041	5,773,900	(4,075,500)	1,698,400	0.0537	73,727,789	2.3868	-	20,000,000	1,698,400	0.0537	0.0537	75,426,189	2.3868
2042	5,732,400	(4,039,200)	1,693,200	0.0515	75,023,066	2.3343	-	20,000,000	1,693,200	0.0515	0.0515	76,716,266	2.3343
2043		(4,039,200)		0.0000	76,341,268	2.2335	-	20,000,000	-	0.0000	0.0000	76,341,268	2.2335
2044		(4,039,200)		0.0000	77,682,803	2.1853	-	20,000,000	-	0.0000	0.0000	77,682,803	2.1853
2045		(3,226,434)		0.0000	79,048,083	2.1382	-	20,000,000	-	0.0000	0.0000	79,048,083	2.1382
2046				0.0000	80,437,529	2.0921	-	20,000,000	-	0.0000	0.0000	80,437,529	2.0921
2047				0.0000	81,851,571	2.0470	-	20,000,000	-	0.0000	0.0000	81,851,571	2.0470
	\$116,327,801						\$20,000,000						

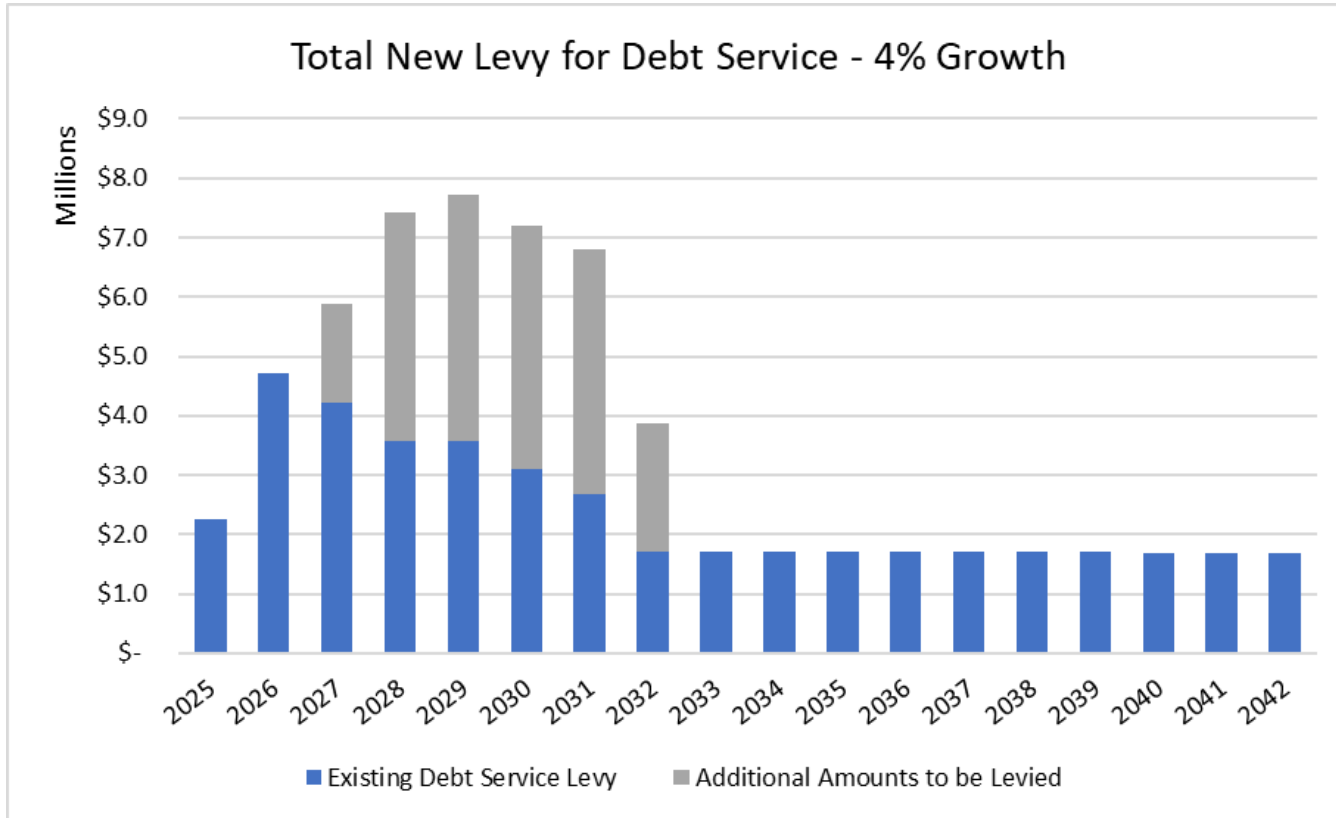
NOTE: Fiscal Year 2025 includes the all the debt paid in 2025, including payments that have been made prior to November 1, 2025

*NCHC revenues are reducing the debt service being paid on the Health Care Project

**Fiscal Years 2025 and 2026 are actual values; a 4% annual growth in value is assumed after that.



Use of NCHC Annual Revenues for the Highway Building





Issue Six-Year Debt to Finance a Portion of the Highway Building

- ◆ Issue general obligation promissory notes for a six (6) year term to finance the remaining portion of the highway building
- ◆ Continue to use revenues from the NCHC to reduce the currently outstanding debt service levy



Amount of GO Note Based on a \$50 Million Project and \$30 Million in Reserves Used

Marathon County, Wisconsin Estimated Sources and Uses

	Highway Garage
Type of Debt	G.O. Promissory Notes
Par Amount of the GO Notes	\$20,330,000
Dated Date	August 1, 2026
Available for Construction	\$20,000,000
Financial Advisor Fee (PFM)	\$16,500
Bond Counsel Fee (Quarles & Brady)*	\$45,000
Disclosure Counsel Fee (Quarles & Brady)*	\$31,500
Rating Agency Fee (Moody's)*	\$30,000
MuniPlatform (posting of POS)	\$450
Underwriters Discount (not to exceed 1.0% of par)	\$203,300
Contingency/Rounding Amount	\$3,250
TOTAL PAR AMOUNT OF NOTES	\$20,330,000

* Estimates

Highway Shop – 6 Year Notes Issued in 2026

GO Note Assumptions:	
Growth In Value	4%
Borrowing Amount	\$20,330,000
Debt Structure	Level P&I
Interest Rate	3.00%
Dated Date/Issuance Date	August 1, 2026

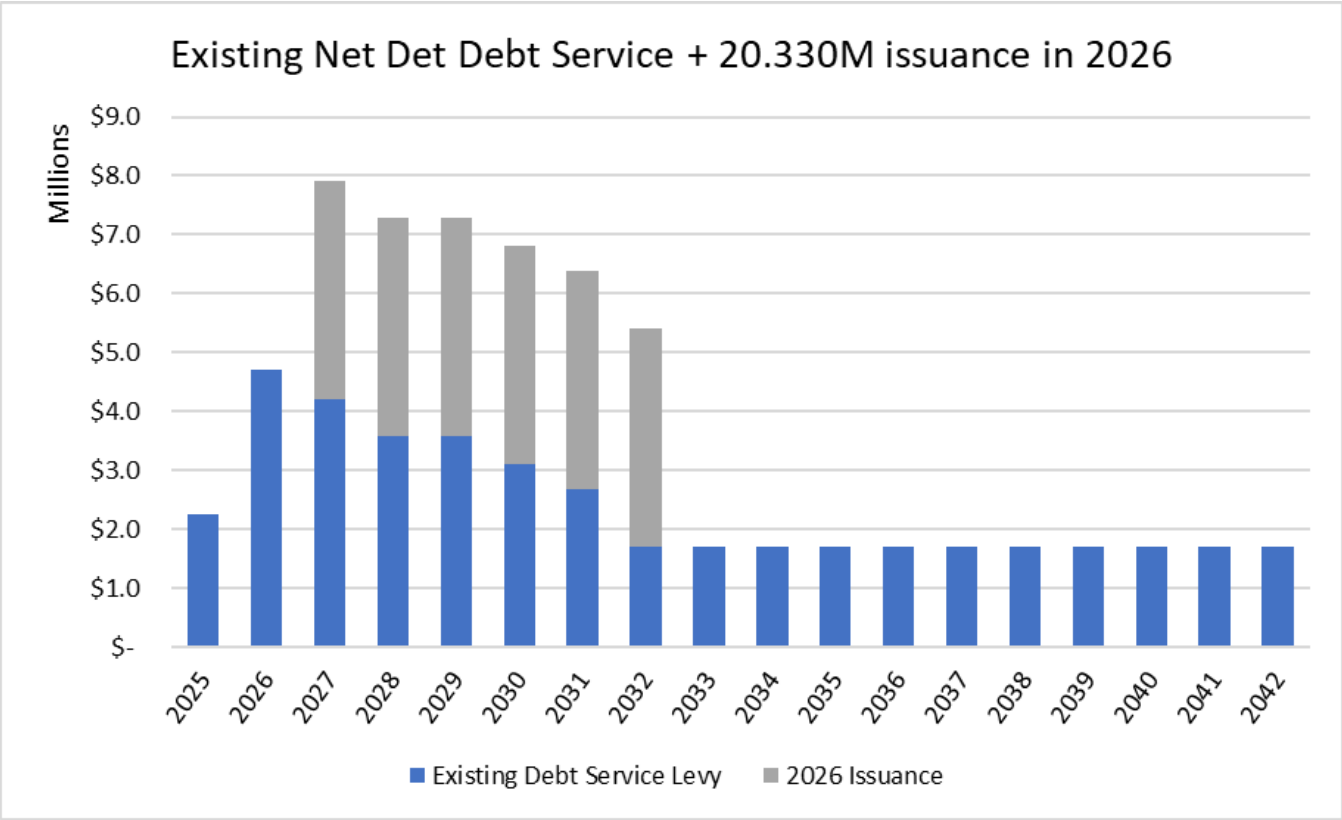
Fiscal Year	Total Debt Service	Current NCHC Offset*	Existing Debt Service Levy	Mill Rate on Existing Debt Service**	Operating, Library and Culvert Aid	Total Levy	Total Mill Rate (Including Debt)	Series 2026 Principal	Series 2026 Interest	Series 2026 Promissory Notes - Debt Service	Total New Levy for Debt Service	New Mill Rate for Debt Service	Total New Levy	Total New Mill Rate
2025	\$ 7,704,919	\$ (5,445,103)	\$ 2,259,816	0.1432			0.0000			-	\$ 2,259,816	0.1432	\$ 2,259,816	0.1432
2026	7,714,894	(3,000,000)	4,714,894	0.2687	\$ 56,510,587	\$ 61,225,481	3.4892			\$ -	4,714,894	0.2687	61,225,481	3.4892
2027	7,714,400	(3,500,000)	4,214,400	0.2309	57,789,672	62,004,072	3.3977	3,140,000	562,800	3,702,800	7,917,200	0.4338	65,706,872	3.6006
2028	7,715,194	(4,131,777)	3,583,417	0.1888	58,802,905	62,386,322	3.2871	3,235,000	467,175	3,702,175	7,285,592	0.3839	66,088,497	3.4822
2029	7,714,256	(4,129,485)	3,584,771	0.1816	59,834,065	63,418,836	3.2130	3,335,000	368,625	3,703,625	7,288,396	0.3693	67,122,461	3.4007
2030	7,208,488	(4,109,533)	3,098,955	0.1510	60,883,470	63,982,425	3.1169	3,435,000	267,075	3,702,075	6,801,030	0.3313	67,684,500	3.2972
2031	6,791,500	(4,104,200)	2,687,300	0.1259	61,951,443	64,638,743	3.0278	3,540,000	162,450	3,702,450	6,389,750	0.2993	68,341,193	3.2012
2032	5,816,950	(4,108,450)	1,708,500	0.0770	63,038,314	64,746,814	2.9162	3,645,000	54,675	3,699,675	5,408,175	0.2436	68,446,489	3.0828
2033	5,813,150	(4,105,550)	1,707,600	0.0740	64,144,416	65,852,016	2.8519			-	1,707,600	0.0740	65,852,016	2.8519
2034	5,810,400	(4,105,500)	1,704,900	0.0710	65,270,092	66,974,992	2.7890			-	1,704,900	0.0710	66,974,992	2.7890
2035	5,808,500	(4,103,200)	1,705,300	0.0683	66,415,687	68,120,987	2.7276			-	1,705,300	0.0683	68,120,987	2.7276
2036	5,807,300	(4,103,600)	1,703,700	0.0656	67,581,556	69,285,256	2.6675			-	1,703,700	0.0656	69,285,256	2.6675
2037	5,801,700	(4,101,600)	1,700,100	0.0629	68,768,056	70,468,156	2.6087			-	1,700,100	0.0629	70,468,156	2.6087
2038	5,801,550	(4,102,150)	1,699,400	0.0605	69,975,554	71,674,954	2.5513			-	1,699,400	0.0605	71,674,954	2.5513
2039	5,801,600	(4,100,200)	1,701,400	0.0582	71,204,422	72,905,822	2.4953			-	1,701,400	0.0582	72,905,822	2.4953
2040	5,796,700	(4,100,600)	1,696,100	0.0558	72,455,038	74,151,138	2.4403			-	1,696,100	0.0558	74,151,138	2.4403
2041	5,773,900	(4,075,500)	1,698,400	0.0537	73,727,789	75,426,189	2.3868			-	1,698,400	0.0537	75,426,189	2.3868
2042	5,732,400	(4,039,200)	1,693,200	0.0515	75,023,066	76,716,266	2.3343			-	1,693,200	0.0515	76,716,266	2.3343
2043		(4,039,200)		0.0000	76,341,268	76,341,268	2.2335			-	-	0.0000	76,341,268	2.2335
2044		(4,039,200)		0.0000	77,682,803	77,682,803	2.1853			-	-	0.0000	77,682,803	2.1853
2045		(3,226,434)		0.0000	79,048,083	79,048,083	2.1382			-	-	0.0000	79,048,083	2.1382
2046				0.0000	80,437,529	80,437,529	2.0921			-	-	0.0000	80,437,529	2.0921
2047				0.0000	81,851,571	81,851,571	2.0470			-	-	0.0000	81,851,571	2.0470
	\$116,327,801							20,330,000	1,882,800					

NOTE: Fiscal Year 2025 includes the all the debt paid in 2025, including payments that have been made prior to November 1, 2025

*NCHC revenues are reducing the debt service being paid on the Health Care Project

**Fiscal Years 2025 and 2026 are actual values; a 4% annual growth in value is assumed after that.

Highway Shop – 6 Year Notes Issued in 2026





FINANCE

Boom Times for Muni Bonds

State and local governments have been issuing record amounts of debt, mostly to maintain and expand infrastructure. Will the surge continue?

Feb. 24, 2026 • Jule Pattison-Gordon

COUPON	NAME	YIELD		
0.10 %	3 Month	0.18 %	▲	+12
0.30 %	6 Month	0.42 %	▲	+26
0.40 %	1 Year	0.58 %	▲	+36
0.60 %	2 Year	0.80 %	▲	+48
	5 Year	1.15 %	▲	+51

(Adobe Stock)

In Brief:

State and local governments issued nearly \$500 billion in bonds in 2024, then broke that record in 2025.

- The money is mostly funding infrastructure repair, expansion and new projects. Some bonds help continue projects started with now-ended or frozen federal funding.
- Some investors see municipal bonds as a safer option compared to U.S. Treasury bonds or a potentially overheated stock market.

Municipal bonds are booming, with state and local governments issuing an unprecedented amount in the past two years.

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“2024 was a record year,” says Justin Marlowe, director of the Center for Municipal Finance at the University of Chicago. “A lot of people looked at that and thought it a remarkable thing and a kind of a one-time thing ... and then 2025 was

another year of even more record-breaking issuance.”

State and local governments issued **\$498 billion** in muni bonds in 2024. They beat that record in 2025, issuing **more than half a trillion dollars' worth**. Michael Stanton, head of strategy and communication for BAM Mutual, a company that insures municipal bond issues, puts the final number at around \$580 billion. Most of those bonds are newly issued, rather than refinancing of existing bonds.

What are states and localities taking on all this debt for? For the most part, infrastructure.

Public spending on construction rose from the early 1990s until around 2009; in the wake of the Great Recession, that spending declined and did not return to pre-recession levels until late in the decade. In the past few years, governments have been spending heavily to address deferred maintenance and expand systems to meet current needs.

ADVERTISEMENT



COVID-19-era federal funding had helped kick-start infrastructure projects; with that funding expired, many local governments turned to bonds in 2024 to fund continuing the projects toward completion, Marlowe says. Some local governments also turned to bonds to help replace frozen federal funding for some renewable energy and transportation projects.

Most of the bonds issued last year supported education, followed by transportation and utilities, according to London Stock Exchange Group data. Several categories showed a sharp increase in the number of bonds issued from 2023 to 2025: The number of education bonds increased by 58 percent, transportation bonds rose 66 percent, and electric power and health-care issues grew 87 percent and 184 percent, respectively.

Governments are also using bonds to help with multiyear projects whose costs have risen over initial estimates. Inflation drove up construction material prices, and labor costs are up as well, Marlowe notes. Many of these projects are too essential to scale back — such as work to bring water systems into Environmental Protection Agency compliance — necessitating finding new funding. The One Big Beautiful Bill Act is also shifting more social safety net costs onto state and local governments, which could also be a factor spurring more bond issuance, says Emily Brock, director of the Government Finance Officers Association (GFOA)'s Federal Liaison Center and a member of GFOA's Debt Committee.

When Is Debt Too Much?

It's common to use bonds to spread the cost of an infrastructure project over many years. Interest paid to bond buyers is not the only expense: Issuing bonds requires paying for lawyers and municipal advisers, negotiating prices and maintaining continued communication with investors throughout the life of the bond, so governments don't use the bond market lightly, says Brock.

"If you're going to go through all of that, you're going to make sure that those bonds are supporting other things that are fundamental, foundational — an underpinning of infrastructure in your community," she says.

Governments typically get community buy-in, with residents approving new

issuances through bond elections. (Although Texas legislators, for one, have proposed **setting the bar higher** by requiring two-thirds voter approval rather than a simple majority).

Some cities have defaulted — famously, Detroit — but this is rare. Typically, governments see warning signs in the market: If they start taking on too much debt, investors will demand higher and higher yields before being willing to take a chance on those bonds, Marlowe says.

Eager Buyers

That pushback isn't here now. Even as governments have drastically upped their bond issuance over the past two years, buyers have responded eagerly. "Very few, if any, issuers have said they've had trouble finding buyers for their bonds," Marlowe says.

Demand is rising, especially among investors who fear that the stock market has risen as far as it can and want to put their money into a lower-risk option should stocks tumble, Marlowe says. And investors who once might've turned to U.S. Treasury bonds are increasingly seeing municipal bonds as the safer choice.

Events like President Donald Trump's long-running threats to oust Federal Reserve leadership, his efforts to impose tariffs and concern that the U.S. government isn't committed to balancing its budget have left many investors skeptical.

"There's a lot of people who think you're having to take more risk now with treasuries than ever before, [and] if you're going to take some risk on a bond, you're better off buying water/sewer bonds for a big city," Marlowe says.

Individual investors, not corporate buyers, tend to purchase most municipal bonds, either directly or through vehicles like mutual funds. Banks and other parties buy some as well. Along with being more stable than stocks, municipal bonds are tempting because their interest is usually exempt from federal income tax. Bonds issued by the tax filer's home state are also generally exempt from that state's income tax.

Some point, the municipal bond market could become saturated, but Marlowe

doesn't anticipate this on the near horizon: "I don't think there's widespread risk ... of government borrowing more money than they can repay, especially given that a lot of the borrowing is for basic essential projects like drinking water, storm water, electric utility upgrades."

He and other experts predict that municipal bond issuance will remain high — or rise even further this year. Governments will continue to see high demand for new infrastructure to provide affordable housing; meet surging demand for electricity, driven in part by the proliferation of data centers; and adapt for climate risks, such as by hardening sea walls and restoring wetlands to better control flooding.

"I'm convinced that this trend will continue," Marlowe says. "It would not surprise me a bit if we saw another \$550 billion, maybe \$600 billion, of new issuance this coming year."

Tags: [Budgets](#), [Bonds](#), [Local Government](#), [Infrastructure Finance](#)



Jule Pattison-Gordon

Jule Pattison-Gordon is a senior staff writer for *Governing*. Jule previously wrote for *Government Technology*, *PYMNTS* and *The Bay State Banner* and holds a B.A. in creative writing from Carnegie Mellon.

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Marathon County

Discussion about Financing the Highway Shop

January 2026

PFM Financial
Advisors LLC

9000 West Chester Street
Suite 100
Milwaukee, WI 53214

414-771-2700
www.pfm.com



Status of County Debt



County's Outstanding Debt as of January 1, 2026

Sale Date	Date of Issue	Obligation	Initial Amount Issued	Term In Years	True Interest Cost Rate (Basis of Award)	Final Maturity	Interest Rates Outstanding	Principal Outstanding
12/11/2012	12/27/2012	G.O. Airport Bonds (AMT)	\$2,650,000	16		12/1/2028	3.00% - 3.375%	\$500,000
5/19/2015	6/9/2015	G.O. Airport Bonds (AMT)	2,545,000	15	3.251%	12/1/2030	3.00% - 3.500%	1,360,000
11/14/2019	12/5/2019	G.O. Promissory Notes, Series 2019A	9,500,000	10	1.747%	2/1/2029	2.00%	4,140,000
2/25/2020	3/18/2020	G.O. Promissory Notes, Series 2020A	8,500,000	10	1.164%	2/1/2030	1.25% - 2.00%	4,860,000
9/15/2020	10/7/2020	G.O. Bonds, Series 2020B	17,845,000	20	1.645%	2/1/2040	1.00% - 2.00%	15,190,000
2/25/2021	3/17/2021	G.O. Promissory Notes, Series 2021A	5,830,000	10	1.297%	2/1/2031	1.00% - 2.00%	4,505,000
2/25/2021	3/17/2021	G.O. Bonds, Series 2021B	19,000,000	20	1.885%	2/1/2041	2.00% - 2.125%	18,380,000
5/24/2022	6/15/2022	G.O. Bonds, Series 2022A (CIP)	23,915,000	20	3.742%	2/1/2042	3.00% - 4.00%	21,050,000
5/24/2022	6/15/2022	G.O. Bonds, Series 2022B (NCHC)	19,225,000	20	3.840%	2/1/2042	3.00% - 4.00%	18,105,000
Total Outstanding GO Debt								\$88,090,000



The County's Debt Limit

Section 67.03 of the Wisconsin Statutes and Section III, Article XI, of the Wisconsin Constitution limit the County's indebtedness to 5% of the equalized value of taxable property located within the County. The County's current unused borrowing capacity as of January 1, 2026 is:

Marathon County Debt Limit (as of January 1, 2026)

2025 Equalized Value	\$ 18,799,570,100
Legal Debt Limit (5% of Equalized Value)	939,978,505
Debt Outstanding (9.4% of Capacity)	88,090,000
Remaining borrowing capacity (90.6% of Capacity)	\$ 851,888,505



County's Historic Trend in Valuation

MARATHON COUNTY History of Values

Year	TID Included Equalized Value	Year-Over-Year Change	TID Excluded Equalized Value	Year-Over-Year Change	TID Calculated
2025	18,799,570,100	8.89%	17,547,049,400	11.23%	1,252,520,700
2024	17,264,936,400	8.51%	15,775,534,800	8.71%	1,489,401,600
2023	15,911,360,400	11.56%	14,512,194,600	11.00%	1,399,165,800
2022	14,263,141,700	11.74%	13,074,169,600	11.34%	1,188,972,100
2021	12,764,788,900	3.13%	11,742,048,800	2.47%	1,022,740,100
2020	12,377,596,900	6.34%	11,458,840,600	6.56%	918,756,300
2019	11,639,160,900	5.29%	10,753,132,800	4.40%	886,028,100
2018	11,054,104,400	4.38%	10,300,308,900	3.87%	753,795,500
2017	10,590,161,600	4.27%	9,916,480,400	3.73%	673,681,200
2016	10,156,245,000	3.08%	9,559,832,400	2.91%	596,412,600
2015	9,852,982,500	1.89%	9,289,260,900	1.68%	563,721,600
2014	9,670,069,100	2.13%	9,135,689,600	1.92%	534,379,500
2013	9,468,196,600	0.79%	8,963,288,900	0.54%	504,907,700
2012	9,393,543,300	-3.40%	8,915,050,700	-3.12%	478,492,600
2011	9,724,255,700	-1.22%	9,201,742,900	-1.28%	522,512,800
	Last 15 Years	4.5%	Last 15 Years	4.4%	
	Last 10 Years	6.7%	Last 10 Years	6.6%	
	Last Five Years	8.8%	Last Five Years	9.0%	

Sources:

Wisconsin Department of Revenue, *Statement of Changes in Equalized Values*

Wisconsin Department of Revenue, *Report Used for Apportionment of County Levy*

County's Outstanding GO Debt

Marathon County, Wisconsin

Total General Obligation Debt Outstanding (excluding debt for CWA)

Fiscal Year	Principal	Interest	Total Debt Service	NCHC Revenues, Sales Tax, General Fund Transfer and Other	Net Debt Service*	TID out EV**	Mill Rate on Existing Debt Service**
2025	5,245,000	2,459,919	7,704,919	(5,445,103)	2,259,816	\$15,775,534,800	0.1432
2026	5,355,000	2,359,894	7,714,894	(3,000,000)	4,714,894	\$17,547,094,400	0.2687
2027	5,460,000	2,254,400	7,714,400	(3,500,000)	4,214,400	\$18,248,978,176	0.2309
2028	5,580,000	2,135,194	7,715,194	(4,131,777)	3,583,417	\$18,978,937,303	0.1888
2029	5,710,000	2,004,256	7,714,256	(4,129,485)	3,584,771	\$19,738,094,795	0.1816
2030	5,340,000	1,868,488	7,208,488	(4,109,533)	3,098,955	\$20,527,618,587	0.1510
2031	5,060,000	1,731,500	6,791,500	(4,104,200)	2,687,300	\$21,348,723,330	0.1259
2032	4,215,000	1,601,950	5,816,950	(4,108,450)	1,708,500	\$22,202,672,264	0.0770
2033	4,335,000	1,478,150	5,813,150	(4,105,550)	1,707,600	\$23,090,779,154	0.0740
2034	4,460,000	1,350,400	5,810,400	(4,105,500)	1,704,900	\$24,014,410,320	0.0710
2035	4,590,000	1,218,500	5,808,500	(4,103,200)	1,705,300	\$24,974,986,733	0.0683
2036	4,725,000	1,082,300	5,807,300	(4,103,600)	1,703,700	\$25,973,986,203	0.0656
2037	4,860,000	941,700	5,801,700	(4,101,600)	1,700,100	\$27,012,945,651	0.0629
2038	5,005,000	796,550	5,801,550	(4,102,150)	1,699,400	\$28,093,463,477	0.0605
2039	5,155,000	646,600	5,801,600	(4,100,200)	1,701,400	\$29,217,202,016	0.0582
2040	5,305,000	491,700	5,796,700	(4,100,600)	1,696,100	\$30,385,890,096	0.0558
2041	5,455,000	318,900	5,773,900	(4,075,500)	1,698,400	\$31,601,325,700	0.0537
2042	5,620,000	112,400	5,732,400	(4,039,200)	1,693,200	\$32,865,378,728	0.0515
2043				(4,039,200)		\$34,179,993,877	-
2044				(4,039,200)		\$35,547,193,632	-
2045				(3,226,434)		\$36,969,081,378	-
2046				0	0	\$38,447,844,633	-
2047				0	0	\$39,985,758,418	-
	\$86,230,000	\$24,852,801	\$116,327,801	(\$84,770,482)	42,862,153		

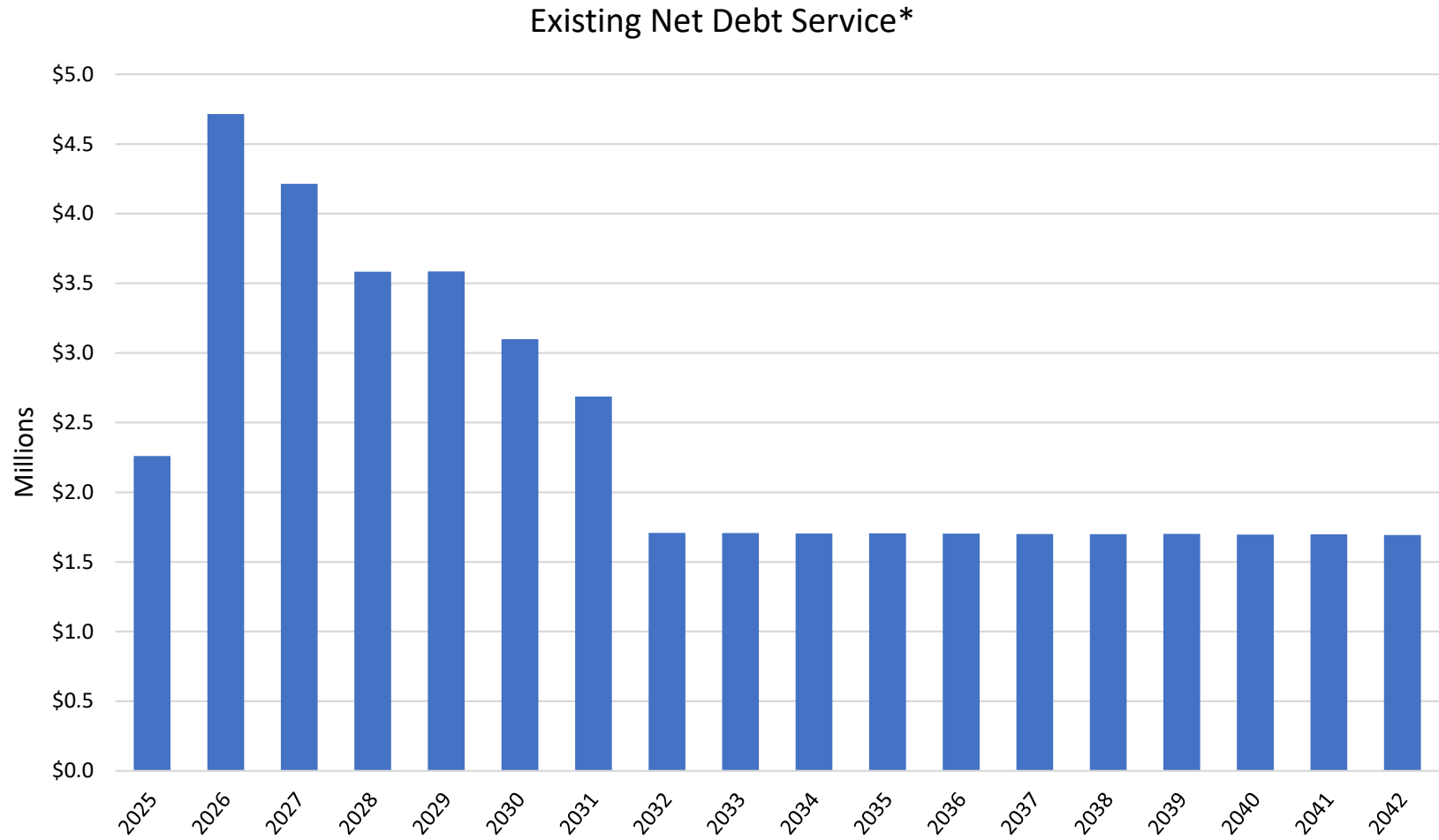
NOTE: Fiscal Year 2025 includes the all the debt paid in 2025, including payments that have been made prior to November 1, 2025

*NCHC revenues reducing the debt service being paid on the Health Care Project Building Bonds in this scenario. NCHC revenues will be determined by actual funds sent to the County for this purpose based on the agreement between the County and the NCHC and funds available on an annual basis.

**Fiscal Years 2025 and 2026 are actual values; a 4% annual growth in value is assumed after that.



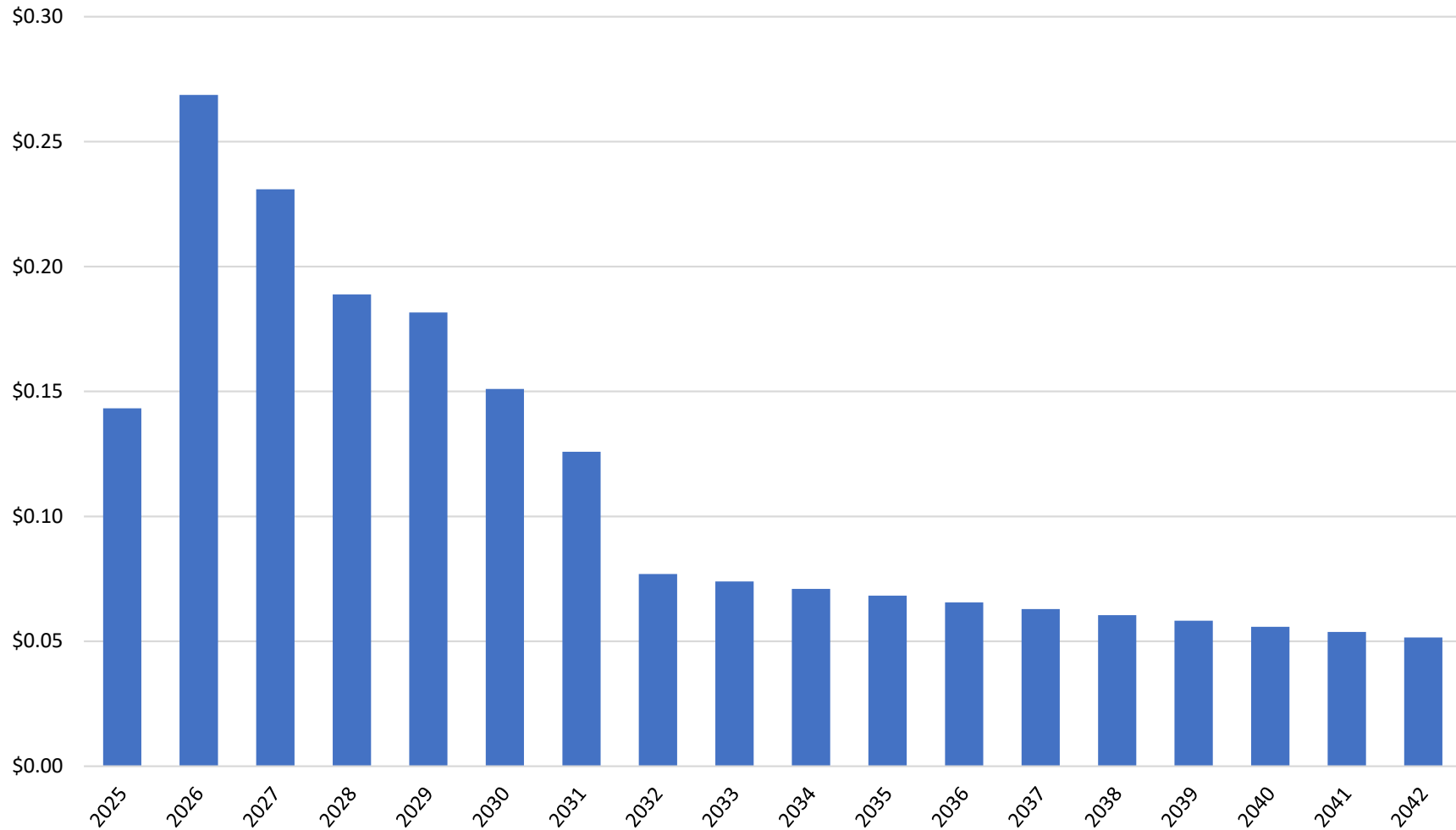
County's Outstanding GO Debt



- Net of anticipated various revenue offsets

Mill Rate on Outstanding GO Debt

Mill Rate on Existing Net Debt Service



* Net of anticipated various revenue offsets



Scenarios for Financing the Highway Building



Scenario 1: Issue Debt to Finance a Portion of the Highway Building

- ◆ Issue general obligation promissory notes to finance the remaining portion of the highway building
- ◆ Continue to use revenues from the NCHC to reduce existing debt service levy



Scenario 1: GO Note Sizing Based on a \$50 Million Project and \$30 Million in Reserves Used

Marathon County, Wisconsin Estimated Sources and Uses

	Highway Garage
Type of Debt	G.O. Promissory Notes
Par Amount of the GO Notes	\$20,330,000
Dated Date	August 1, 2026
Available for Construction	\$20,000,000
Financial Advisor Fee (PFM)	\$16,500
Bond Counsel Fee (Quarles & Brady)*	\$45,000
Disclosure Counsel Fee (Quarles & Brady)*	\$31,500
Rating Agency Fee (Moody's)*	\$30,000
MuniPlatform (posting of POS)	\$450
Underwriters Discount (not to exceed 1.0% of par)	\$203,300
Contingency/Rounding Amount	\$3,250
TOTAL PAR AMOUNT OF NOTES	\$20,330,000

* Estimates

Scenario 1: Highway Shop – 20 Year Notes Issued in 2026

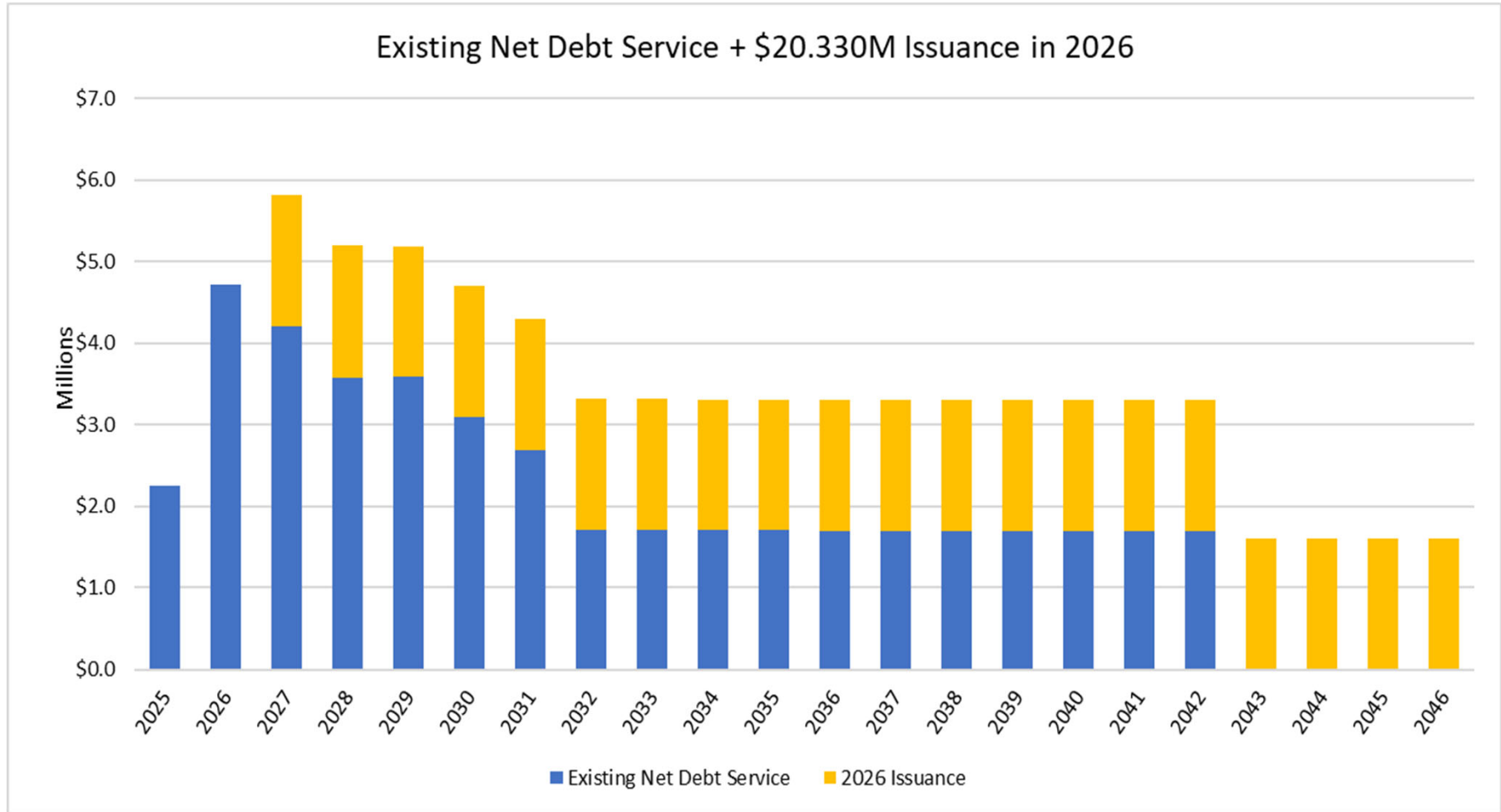
Marathon County, Wisconsin

Scenario 1: 20 Year Bonds Issued in 2026

Assumptions:	
Dated Date (Issuance Date):	August 1, 2026
Debt Structure:	Level Debt Service
Borrowing Amount:	\$20,330,000
Interest Rate	5.00%
Growth in Value (starting in 2027):	4.00%

Fiscal Year	TID Out Equalized Value	Total Debt Service (Level)				Existing Net Debt Service	Existing Mill Rate	Net Debt Service Following the Issuance of the Bonds	Mill Rate Following the Issuance of the Bonds
		Principal	Interest	P&I	Mill Rate				
2025	15,775,534,800					\$2,259,816	0.1432	\$2,259,816	0.1432
2026	17,547,094,400					4,714,894	0.2687	4,714,894	0.2687
2027	18,248,978,176	\$605,000	\$1,001,375	\$1,606,375	0.0880	4,214,400	0.2309	5,820,775	0.3190
2028	18,978,937,303	640,000	970,250	1,610,250	0.0848	3,583,417	0.1888	5,193,667	0.2737
2029	19,738,094,795	670,000	937,500	1,607,500	0.0814	3,584,771	0.1816	5,192,271	0.2631
2030	20,527,618,587	705,000	903,125	1,608,125	0.0783	3,098,955	0.1510	4,707,080	0.2293
2031	21,348,723,330	740,000	867,000	1,607,000	0.0753	2,687,300	0.1259	4,294,300	0.2012
2032	22,202,672,264	780,000	829,000	1,609,000	0.0725	1,708,500	0.0770	3,317,500	0.1494
2033	23,090,779,154	820,000	789,000	1,609,000	0.0697	1,707,600	0.0740	3,316,600	0.1436
2034	24,014,410,320	860,000	747,000	1,607,000	0.0669	1,704,900	0.0710	3,311,900	0.1379
2035	24,974,986,733	905,000	702,875	1,607,875	0.0644	1,705,300	0.0683	3,313,175	0.1327
2036	25,973,986,203	950,000	656,500	1,606,500	0.0619	1,703,700	0.0656	3,310,200	0.1274
2037	27,012,945,651	1,000,000	607,750	1,607,750	0.0595	1,700,100	0.0629	3,307,850	0.1225
2038	28,093,463,477	1,050,000	556,500	1,606,500	0.0572	1,699,400	0.0605	3,305,900	0.1177
2039	29,217,202,016	1,105,000	502,625	1,607,625	0.0550	1,701,400	0.0582	3,309,025	0.1133
2040	30,385,890,096	1,160,000	446,000	1,606,000	0.0529	1,696,100	0.0558	3,302,100	0.1087
2041	31,601,325,700	1,220,000	386,500	1,606,500	0.0508	1,698,400	0.0537	3,304,900	0.1046
2042	32,865,378,728	1,285,000	323,875	1,608,875	0.0490	1,693,200	0.0515	3,302,075	0.1005
2043	34,179,993,877	1,350,000	258,000	1,608,000	0.0470			1,608,000	0.0470
2044	35,547,193,632	1,420,000	188,750	1,608,750	0.0453			1,608,750	0.0453
2045	36,969,081,378	1,495,000	115,875	1,610,875	0.0436			1,610,875	0.0436
2046	38,447,844,633	1,570,000	39,250	1,609,250	0.0419			1,609,250	0.0419
		\$20,330,000	\$11,828,750	\$32,158,750					

Scenario 1: Highway Shop – Notes Issued in 2026



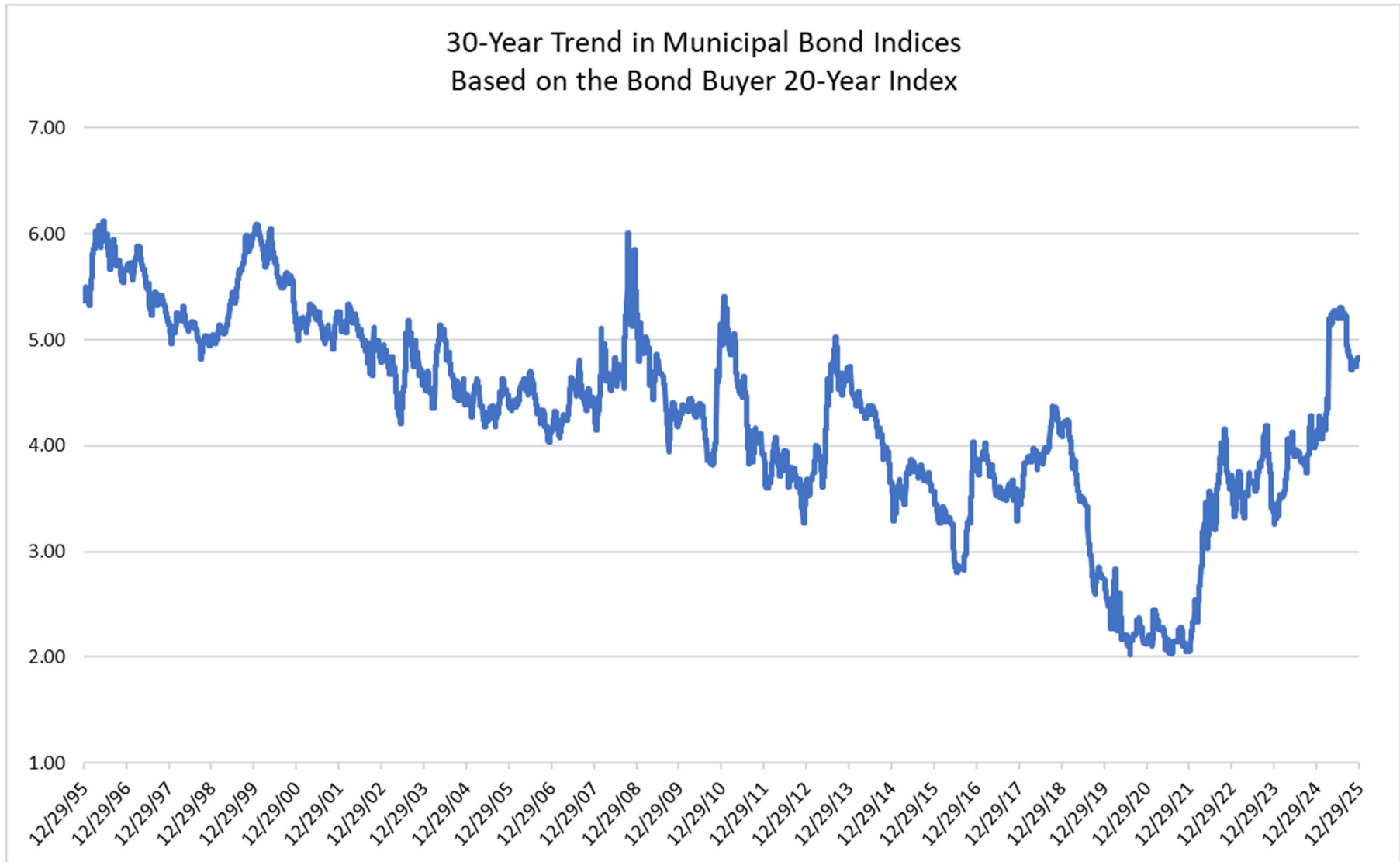


Scenario 1 Summary: 20 Year Debt, Level Principal and Interest, Different Market Conditions

Interest Rate	Total Principal	Total Interest	Total Debt Service	Annual Debt Service
3.00%	\$ 20,330,000	\$ 6,701,850	\$ 27,031,850	\$ 1,351,593
4.00%	20,330,000	9,203,400	29,533,400	1,476,670
5.00%	20,330,000	11,828,750	32,158,750	1,607,938
6.00%	20,330,000	14,578,200	34,908,200	1,745,410



Market Conditions



Source: The Bond Buyer. The 20-Bond GO Index compiles general obligation bonds maturing in 20 years. The 20-bond index has an average rating equivalent to Moody's Aa2 and S&P's AA. Data is current to December 29, 2025. Marathon County has a Aa1 rating from Moody's.



Scenario 2: No New Debt Issued/Use of NCHC Revenues to Finance a Portion of the Highway Building

- ◆ No additional debt issued to finance highway building
- ◆ Discontinue use of revenues from NCHC to reduce existing debt service levy
(County will be levying the full amount of the outstanding GO debt)
- ◆ Use annual revenues from the NCHC to pay for the remaining portion of the Highway Building



Scenario 2A (4% Growth): No New Debt Issued/Use of NCHC Annual Revenues for the Highway Building/Other Projects

Assumptions:	
Equalized Value Growth	4%
Operating Levy Annual Increase	1.75%
Library Levy Increase	2.00%
Existing Mill Rate	3.4892
Number of Years to Transition	
Full NCHC Debt on to Levy	3

Fiscal Year	Total Debt Service	Current NCHC Offset*	Existing Debt Service Levy	Mill Rate on Existing Debt Service**	Operating, Library and Culvert Aid	Total Levy	Total Mill Rate (Including Debt)	Additional Amounts to be Levied	Cumulative Funds Available for Projects	Total New Levy for Debt Service	New Mill Rate for Debt Service	Total New Levy	Total New Mill Rate
2025	\$ 7,704,919	\$ (5,445,103)	\$ 2,259,816	0.1432			0.0000	-	-	\$ 2,259,816	0.1432	\$ 2,259,816	0.1432
2026	7,714,894	(3,000,000)	4,714,894	0.2687	\$ 56,510,587	\$ 61,225,481	3.4892	-	-	4,714,894	0.2687	61,225,481	3.4892
2027	7,714,400	(3,500,000)	4,214,400	0.2309	57,789,672	62,004,072	3.3977	\$ 1,670,428	\$ 1,670,428	5,884,828	0.3225	63,674,500	3.4892
2028	7,715,194	(4,131,777)	3,583,417	0.1888	58,802,905	62,386,322	3.2871	3,835,158	5,505,586	7,418,575	0.3909	66,221,480	3.4892
2029	7,714,256	(4,129,485)	3,584,771	0.1816	59,834,065	63,418,836	3.2130	4,129,485	9,635,071	7,714,256	0.3908	67,548,321	3.4222
2030	7,208,488	(4,109,533)	3,098,955	0.1510	60,883,470	63,982,425	3.1169	4,109,533	13,744,604	7,208,488	0.3512	68,091,958	3.3171
2031	6,791,500	(4,104,200)	2,687,300	0.1259	61,951,443	64,638,743	3.0278	4,104,200	17,848,804	6,791,500	0.3181	68,742,943	3.2200
2032	5,816,950	(4,108,450)	1,708,500	0.0770	63,038,314	64,746,814	2.9162	4,108,450	21,957,254	5,816,950	0.2620	68,855,264	3.1012
2033	5,813,150	(4,105,550)	1,707,600	0.0740	64,144,416	65,852,016	2.8519	4,105,550	26,062,804	5,813,150	0.2518	69,957,566	3.0297
2034	5,810,400	(4,105,500)	1,704,900	0.0710	65,270,092	66,974,992	2.7890	4,105,500	30,168,304	5,810,400	0.2420	71,080,492	2.9599
2035	5,808,500	(4,103,200)	1,705,300	0.0683	66,415,687	68,120,987	2.7276	4,103,200	34,271,504	5,808,500	0.2326	72,224,187	2.8919
2036	5,807,300	(4,103,600)	1,703,700	0.0656	67,581,556	69,285,256	2.6675	4,103,600	38,375,104	5,807,300	0.2236	73,388,856	2.8255
2037	5,801,700	(4,101,600)	1,700,100	0.0629	68,768,056	70,468,156	2.6087	4,101,600	42,476,704	5,801,700	0.2148	74,569,756	2.7605
2038	5,801,550	(4,102,150)	1,699,400	0.0605	69,975,554	71,674,954	2.5513	4,102,150	46,578,854	5,801,550	0.2065	75,777,104	2.6973
2039	5,801,600	(4,100,200)	1,701,400	0.0582	71,204,422	72,905,822	2.4953	4,100,200	50,679,054	5,801,600	0.1986	77,006,022	2.6356
2040	5,796,700	(4,100,600)	1,696,100	0.0558	72,455,038	74,151,138	2.4403	4,100,600	54,779,654	5,796,700	0.1908	78,251,738	2.5753
2041	5,773,900	(4,075,500)	1,698,400	0.0537	73,727,789	75,426,189	2.3868	4,075,500	58,855,154	5,773,900	0.1827	79,501,689	2.5158
2042	5,732,400	(4,039,200)	1,693,200	0.0515	75,023,066	76,716,266	2.3343	4,039,200	62,894,354	5,732,400	0.1744	80,755,466	2.4572
2043		(4,039,200)		0.0000	76,341,268	76,341,268	2.2335		62,894,354	-	0.0000	76,341,268	2.2335
2044		(4,039,200)		0.0000	77,682,803	77,682,803	2.1853		62,894,354	-	0.0000	77,682,803	2.1853
2045		(3,226,434)		0.0000	79,048,083	79,048,083	2.1382		62,894,354	-	0.0000	79,048,083	2.1382
2046				0.0000	80,437,529	80,437,529	2.0921		62,894,354	-	0.0000	80,437,529	2.0921
2047				0.0000	81,851,571	81,851,571	2.0470		62,894,354	-	0.0000	81,851,571	2.0470
	\$116,327,801												

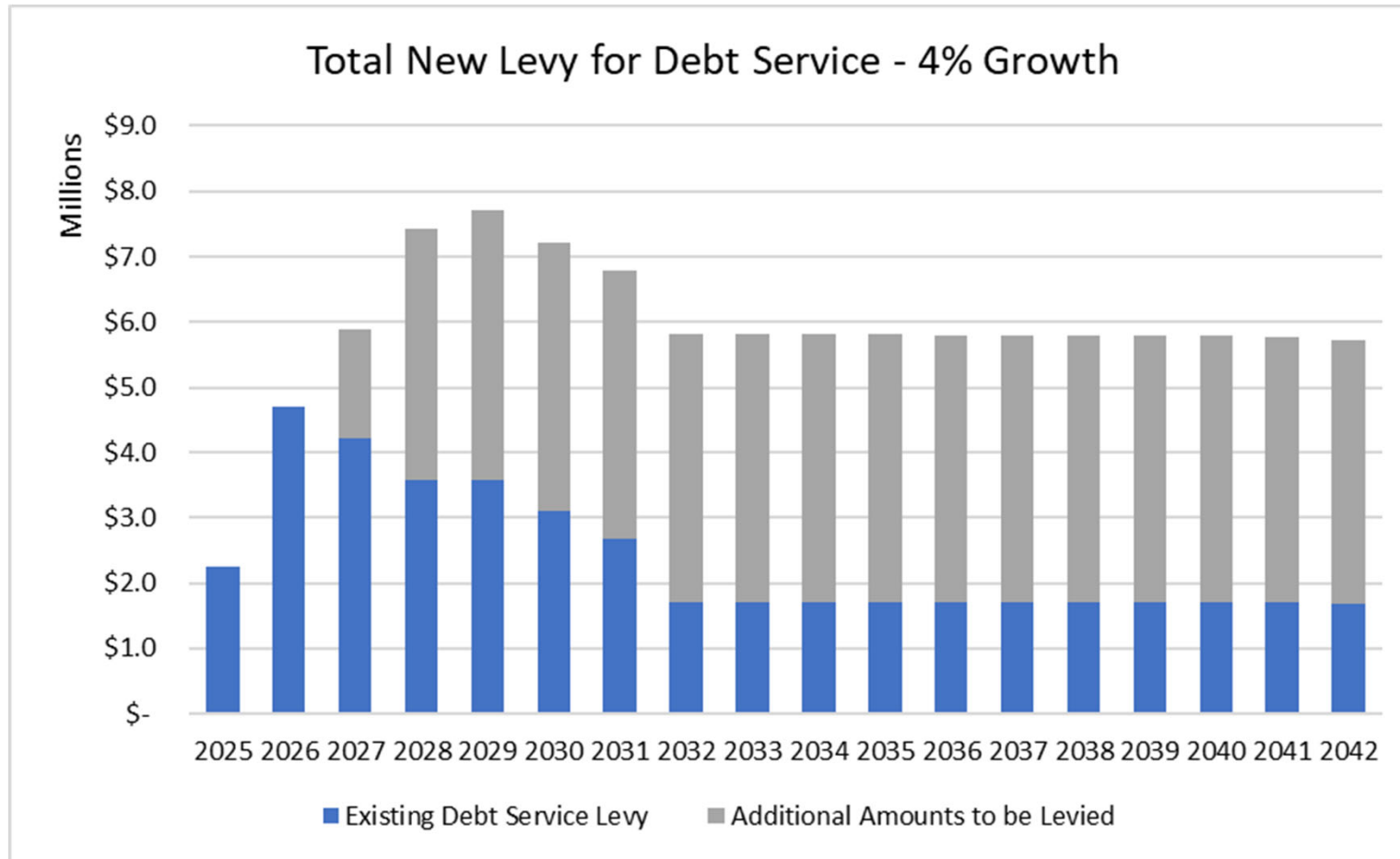
NOTE: Fiscal Year 2025 includes the all the debt paid in 2025, including payments that have been made prior to November 1, 2025

*NCHC revenues are reducing the debt service being paid on the Health Care Project

**Fiscal Years 2025 and 2026 are actual values; a 4% annual growth in value is assumed after that.



Scenario 2A (4% Growth): No New Debt Issued/Use of NCHC Annual Revenues for the Highway Building/Other Projects





Scenario 2B (5% Growth): No New Debt Issued/Use of NCHC Annual Revenues for the Highway Building/Other Projects

Assumptions:	
Equalized Value Growth	5%
Operating Levy Annual Increase	1.75%
Library Levy Increase	2.00%
Existing Mill Rate	3.4892
Number of Years to Transition Full NCHC Debt on to Levy	2

Fiscal Year	Total Debt Service	Current NCHC Offset*	Existing Debt Service Levy	Mill Rate on Existing Debt Service**	Operating, Library and Culvert Aid	Total Levy	Total Mill Rate	Additional Amounts to be Levied	Cumulative Funds Available for Projects	Total New Levy for Debt Service	New Mill Rate for Debt Service	Total New Levy	Total New Mill Rate
2025	\$ 7,704,919	\$ (5,445,103)	\$ 2,259,816	0.1432		0.0000	-	-	\$ 2,259,816	0.1432	\$ 2,259,816	0.1432	
2026	7,714,894	(3,000,000)	4,714,894	0.2687	\$ 56,510,587	3.4892	-	-	4,714,894	0.2687	61,225,481	3.4892	
2027	7,714,400	(3,500,000)	4,214,400	0.2287	57,789,672	3.3653	\$ 2,282,683	\$ 2,282,683	6,497,083	0.3526	64,286,755	3.4892	
2028	7,715,194	(4,131,777)	3,583,417	0.1852	58,802,905	3.2248	4,131,777	6,414,460	7,715,194	0.3988	66,518,099	3.4384	
2029	7,714,256	(4,129,485)	3,584,771	0.1765	59,834,065	3.1221	4,129,485	10,543,945	7,714,256	0.3798	67,548,321	3.3254	
2030	7,208,488	(4,109,533)	3,098,955	0.1453	60,883,470	2.9998	4,109,533	14,653,478	7,208,488	0.3380	68,091,958	3.1925	
2031	6,791,500	(4,104,200)	2,687,300	0.1200	61,951,443	2.8863	4,104,200	18,757,678	6,791,500	0.3033	68,742,943	3.0696	
2032	5,816,950	(4,108,450)	1,708,500	0.0727	63,038,314	2.7535	4,108,450	22,866,128	5,816,950	0.2474	68,855,264	2.9282	
2033	5,813,150	(4,105,550)	1,707,600	0.0692	64,144,416	2.6671	4,105,550	26,971,678	5,813,150	0.2354	69,957,566	2.8334	
2034	5,810,400	(4,105,500)	1,704,900	0.0658	65,270,092	2.5834	4,105,500	31,077,178	5,810,400	0.2241	71,080,492	2.7418	
2035	5,808,500	(4,103,200)	1,705,300	0.0626	66,415,687	2.5025	4,103,200	35,180,378	5,808,500	0.2134	72,224,187	2.6532	
2036	5,807,300	(4,103,600)	1,703,700	0.0596	67,581,556	2.4241	4,103,600	39,283,978	5,807,300	0.2032	73,388,856	2.5676	
2037	5,801,700	(4,101,600)	1,700,100	0.0566	68,768,056	2.3480	4,101,600	43,385,578	5,801,700	0.1933	74,569,756	2.4847	
2038	5,801,550	(4,102,150)	1,699,400	0.0539	69,975,554	2.2745	4,102,150	47,487,728	5,801,550	0.1841	75,777,104	2.4047	
2039	5,801,600	(4,100,200)	1,701,400	0.0514	71,204,422	2.2034	4,100,200	51,587,928	5,801,600	0.1753	77,006,022	2.3273	
2040	5,796,700	(4,100,600)	1,696,100	0.0488	72,455,038	2.1343	4,100,600	55,688,528	5,796,700	0.1668	78,251,738	2.2524	
2041	5,773,900	(4,075,500)	1,698,400	0.0466	73,727,789	2.0677	4,075,500	59,764,028	5,773,900	0.1583	79,501,689	2.1794	
2042	5,732,400	(4,039,200)	1,693,200	0.0442	75,023,066	2.0029	4,039,200	63,803,228	5,732,400	0.1497	80,755,466	2.1083	
2043		(4,039,200)		0.0000	76,341,268	1.8982		63,803,228	-	0.0000	76,341,268	1.8982	
2044		(4,039,200)		0.0000	77,682,803	1.8396		63,803,228	-	0.0000	77,682,803	1.8396	
2045		(3,226,434)		0.0000	79,048,083	1.7827		63,803,228	-	0.0000	79,048,083	1.7827	
2046				0.0000	80,437,529	1.7277		63,803,228	-	0.0000	80,437,529	1.7277	
2047				0.0000	81,851,571	1.6744		63,803,228	-	0.0000	81,851,571	1.6744	
	\$116,327,801												

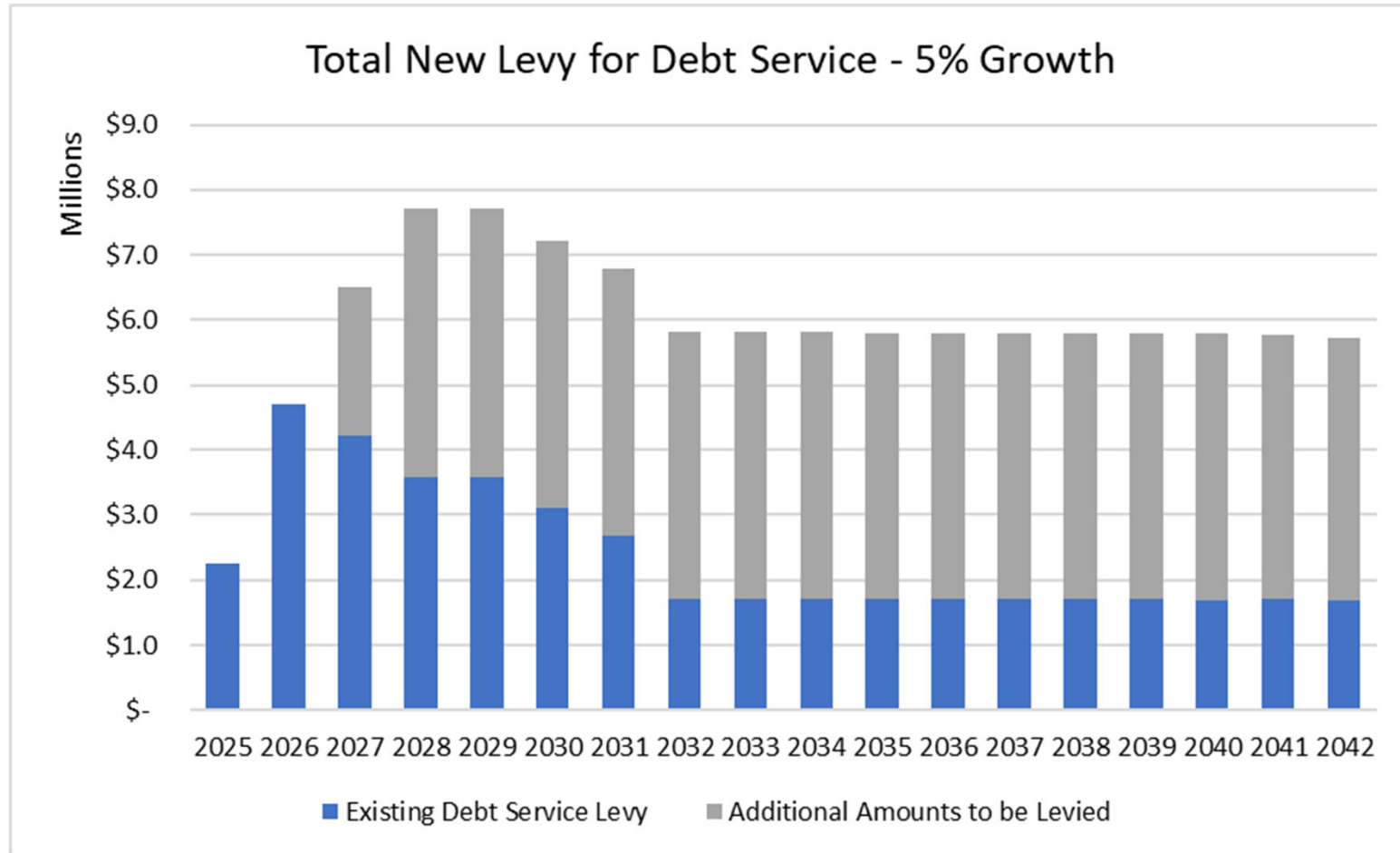
NOTE: Fiscal Year 2025 includes the all the debt paid in 2025, including payments that have been made prior to November 1, 2025

*NCHC revenues are reducing the debt service being paid on the Health Care Project

**Fiscal Years 2025 and 2026 are actual values; a 5% annual growth in value is assumed after that.



Scenario 2B (5% Growth): No New Debt Issued/Use of NCHC Annual Revenues for the Highway Building/Other Projects





Scenario 2C (6% Growth): No New Debt Issued/Use of NCHC Annual Revenues for the Highway Building/Other Projects

Assumptions:	
Equalized Value Growth	6%
Operating Levy Annual Increase	1.75%
Library Levy Increase	2.00%
Existing Mill Rate	3.4892
Number of Years to Transition	
Full NCHC Debt on to Levy	2

Fiscal Year	Total Debt Service	Current NCHC Offset*	Existing Debt Service Levy	Mill Rate on Existing Debt Service**	Operating, Library and Culvert Aid	Total Levy	Total Mill Rate (Including Debt)	Additional Amounts to be Levied for Debt	Cumulative Funds Available for Projects	Total New Levy for Debt Service	New Mill Rate for Debt Service	Total New Levy	Total New Mill Rate
2025	\$7,704,919	\$ (5,445,103)	\$ 2,259,816	0.1432			0.0000	-	-	\$ 2,259,816	0.1432	\$ 2,259,816	0.1432
2026	7,714,894	(3,000,000)	4,714,894	0.2687	\$ 56,510,587	\$ 61,225,481	3.4892	-	-	4,714,894	0.2687	61,225,481	3.4892
2027	7,714,400	(3,500,000)	4,214,400	0.2266	57,789,672	62,004,072	3.3336	\$ 2,894,937	\$ 2,894,937	7,109,337	0.3822	64,899,010	3.4892
2028	7,715,194	(4,131,777)	3,583,417	0.1818	58,802,905	62,386,322	3.1643	4,131,777	7,026,714	7,715,194	0.3913	66,518,099	3.3738
2029	7,714,256	(4,129,485)	3,584,771	0.1715	59,834,065	63,418,836	3.0346	4,129,485	11,156,199	7,714,256	0.3691	67,548,321	3.2322
2030	7,208,488	(4,109,533)	3,098,955	0.1399	60,883,470	63,982,425	2.8882	4,109,533	15,265,732	7,208,488	0.3254	68,091,958	3.0737
2031	6,791,500	(4,104,200)	2,687,300	0.1144	61,951,443	64,638,743	2.7527	4,104,200	19,369,932	6,791,500	0.2892	68,742,943	2.9275
2032	5,816,950	(4,108,450)	1,708,500	0.0686	63,038,314	64,746,814	2.6012	4,108,450	23,478,382	5,816,950	0.2337	68,855,264	2.7663
2033	5,813,150	(4,105,550)	1,707,600	0.0647	64,144,416	65,852,016	2.4959	4,105,550	27,583,932	5,813,150	0.2203	69,957,566	2.6515
2034	5,810,400	(4,105,500)	1,704,900	0.0610	65,270,092	66,974,992	2.3948	4,105,500	31,689,432	5,810,400	0.2078	71,080,492	2.5415
2035	5,808,500	(4,103,200)	1,705,300	0.0575	66,415,687	68,120,987	2.2979	4,103,200	35,792,632	5,808,500	0.1959	72,224,187	2.4363
2036	5,807,300	(4,103,600)	1,703,700	0.0542	67,581,556	69,285,256	2.2048	4,103,600	39,896,232	5,807,300	0.1848	73,388,856	2.3354
2037	5,801,700	(4,101,600)	1,700,100	0.0510	68,768,056	70,468,156	2.1155	4,101,600	43,997,832	5,801,700	0.1742	74,569,756	2.2387
2038	5,801,550	(4,102,150)	1,699,400	0.0481	69,975,554	71,674,954	2.0300	4,102,150	48,099,982	5,801,550	0.1643	75,777,104	2.1462
2039	5,801,600	(4,100,200)	1,701,400	0.0455	71,204,422	72,905,822	1.9480	4,100,200	52,200,182	5,801,600	0.1550	77,006,022	2.0575
2040	5,796,700	(4,100,600)	1,696,100	0.0428	72,455,038	74,151,138	1.8691	4,100,600	56,300,782	5,796,700	0.1461	78,251,738	1.9725
2041	5,773,900	(4,075,500)	1,698,400	0.0404	73,727,789	75,426,189	1.7936	4,075,500	60,376,282	5,773,900	0.1373	79,501,689	1.8905
2042	5,732,400	(4,039,200)	1,693,200	0.0380	75,023,066	76,716,266	1.7210	4,039,200	64,415,482	5,732,400	0.1286	80,755,466	1.8116
2043		(4,039,200)		0.0000	76,341,268	76,341,268	1.6157		64,415,482	-	0.0000	76,341,268	1.6157
2044		(4,039,200)		0.0000	77,682,803	77,682,803	1.5510		64,415,482	-	0.0000	77,682,803	1.5510
2045		(3,226,434)		0.0000	79,048,083	79,048,083	1.4889		64,415,482	-	0.0000	79,048,083	1.4889
2046				0.0000	80,437,529	80,437,529	1.4293		64,415,482	-	0.0000	80,437,529	1.4293
2047				0.0000	81,851,571	81,851,571	1.3721		64,415,482	-	0.0000	81,851,571	1.3721
	\$116,327,801												

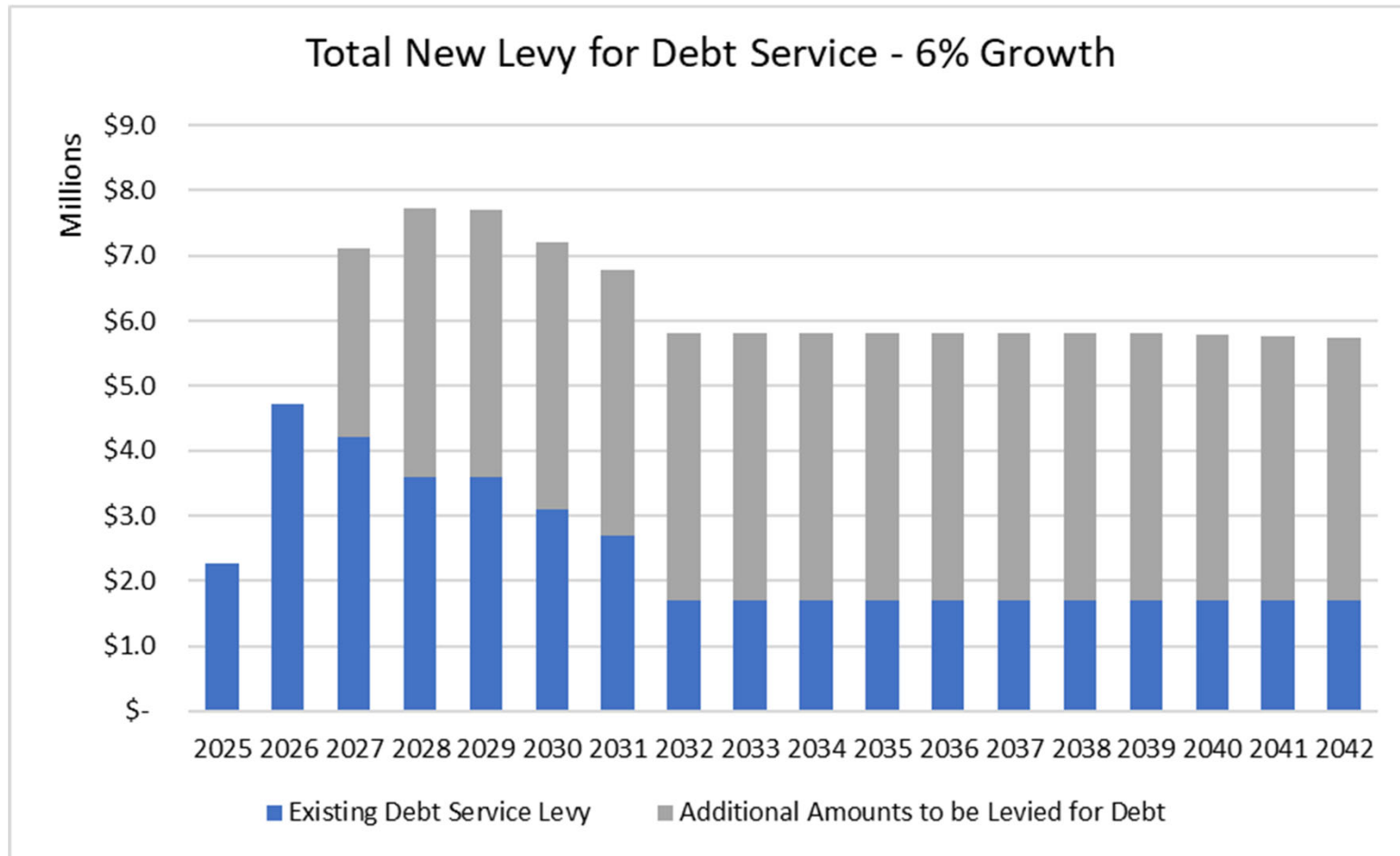
NOTE: Fiscal Year 2025 includes the all the debt paid in 2025, including payments that have been made prior to November 1, 2025

*NCHC revenues are reducing the debt service being paid on the Health Care Project

**Fiscal Years 2025 and 2026 are actual values; a 6% annual growth in value is assumed after that.



Scenario 2C (6% Growth): No New Debt Issued/Use of NCHC Annual Revenues for the Highway Building/Other Projects





SCENARIO 1: BORROW FOR HIGHWAY BUILDING

- ◆ Lower tax impact (assuming no future borrowing for capital needed)
- ◆ Estimated interest payments of \$9 – 11 million over the course of the 20-year borrowing

SCENARIO 2: USE NCHC REVENUES FOR HIGHWAY BUILDING & OTHER CAPITAL

- ◆ Additional capacity to address deferred maintenance and other projects (avoid borrowing in the future)
- ◆ Highway project could be financed over shorter period of time (5 years instead of 20 years)
- ◆ Avoid paying interest on the project
- ◆ Ability to manage the levy for debt service



MARATHON COUNTY AGENDA MEMORANDUM

TO: Marathon County Human Resources and Finance Committee
FROM: County Administration, Corporation Counsel
DATE: February 3, 2026
SUBJECT: PFAS Litigation Update

Action Requested

Consider whether to recommend to County Board to join in the multi-district litigation relative to PFAS consistent with the client engagement agreement contained in the packet materials. If such a recommendation is made, staff would modify the template resolution to bring to the County Board of Supervisors.

Background

Per- and polyfluoroalkyl substances (PFAS), including PFOA and PFOS, are commonly referred to as “forever chemicals” due to their persistence in the environment. These compounds were historically used in the manufacture of aqueous film-forming foam (AFFF), a firefighting foam required for aviation fuel fire suppression and routinely used at airports and fire training facilities since the 1960s.

When AFFF is used as designed, PFAS compounds migrate into soil, groundwater, surface water, and wastewater systems. This contamination can spread beyond the original site of application and potentially impact drinking water sources and surrounding property.

Nationally, counties, municipalities, airports, utilities, and water authorities are discovering PFAS contamination at properties where AFFF was historically stored, used, or trained with. The cost of investigation, monitoring, testing, treatment, remediation, and long-term water infrastructure improvements associated with PFAS can reach millions of dollars per site and continue for decades.

Marathon County also owns and operates a solid waste facility (i.e., landfill). These compounds have entered municipal solid waste streams and are now present in landfill leachate and wastewater. Solid waste facilities, including county-operated landfills, are considered *receivers* of PFAS contamination rather than sources. However, emerging regulations and cleanup requirements could impose significant financial and operational burdens on counties. Current treatment technologies for PFAS in leachate are costly and limited, and wastewater treatment plants—faced with issues of their own related to these compounds—are limiting and re-evaluating how much leachate from landfills they are willing to receive. Initial estimates for the construction of a leachate treatment system at the landfill exceed \$10 million. Similarly, the annual operation of the facility will likewise significantly impact operational budgets.

A federal Multi-District Litigation (MDL No. 2873) is underway consolidating PFAS/AFFF cases from across

the country. Hundreds of public entities are participating to seek recovery of past and future remediation costs from the manufacturers of these products.

The Wisconsin Counties Association (WCA) has shared information with counties regarding the potential financial implications of PFAS contamination and the legal options available to local governments, noting that participation in this litigation is a policy and financial protection consideration for counties that operate airports or fire training facilities where AFFF was historically used.

Governing Statute/Ordinance/Policy

Wisconsin Statutes authorize counties to pursue legal remedies to recover damages to county property and environmental resources. There is no statutory requirement to participate; however, counties have the authority to engage outside counsel when necessary to protect county interests.

Pursuant to section 2.01(4)(f)4, the Human Resources, Finance & Property Committee has the responsibility to “[r]eview and on behalf of the County Board act upon claims including all litigation claims against the County.” While this matter is not a pending claim, it does involve the consideration of whether to engage outside counsel in pursuing litigation related to matters that may have significant financial implications for the County.

Discussion/Analysis

Marathon County owns and operates an airport and has facilities where firefighting training and response activities have historically occurred. As seen nationally, these types of facilities are primary locations where PFAS contamination is being identified.

Marathon County’s landfill operations have been significantly impacted by the identification of PFAs in leachate. Most notably, a number of local municipalities, including the City of Wausau, have refused to accept leachate for treatment at their respective wastewater facilities. This has resulted in significant additional transport costs.

While the current focus of the multi-district litigation centers on PFAS contamination associated with AFFF use at airports and fire training facilities, the litigation is expected to expand as additional impacts from PFAS compounds are identified nationwide. This includes impacts to solid waste facilities, wastewater systems, surface water, groundwater, and other public infrastructure that were not the original point of application but are now bearing the regulatory and financial consequences of these compounds.

Participation in the litigation at this stage allows Marathon County to preserve legal claims not only related to historic airport and fire training facility use, but also for emerging damages associated with landfill operations, leachate management, and other environmental exposures that may become part of future phases of the litigation. It further positions the County to seek recovery of past and future costs for testing, monitoring, remediation, and treatment; to join an existing, organized national effort already underway in federal court; and to do so without financial risk through a contingency fee engagement.

Alternative Course of Action: The County may choose to take no action at this time. However, delaying

participation may impact the County's ability to preserve claims or participate fully in potential global settlements as the litigation progresses.

Recommendation

This item is presented for informational purposes and discussion. If the Committee is supportive, staff will work with Corporation Counsel to tailor the template resolution for consideration by the County Board at a future meeting.

Attachments and References

PFAS Litigation Group Informational Brochure
Template PFAS Litigation Resolution

Financial Review

There is no upfront financial cost to the County. The engagement would be on a contingency fee basis. Potential future financial recovery could offset significant costs associated with PFAS testing, monitoring, and remediation that would otherwise be borne by County taxpayers. No budget amendment is necessary at this time.

UPON COMPLETION OF FORM – forward to Administration (Lance, Candace, Chris) for review

RESOLUTION #R-____-26

Authorizing the Engagement of Outside Counsel on a Contingency Fee Basis to Initiate Lawsuit(s) Against Companies that Designed, Manufactured, Marketed, Distributed, and/or Sold Fluorosurfactant Products that Contaminated the Soil, Groundwater and Surface Water of Marathon County with Highly Toxic Compounds

WHEREAS, Marathon County (“the County”) is presently contaminated with highly toxic compounds identified as per- and polyfluoroalkyl substances (“PFAS”), including perfluorooctanoic acid (“PFOA”) and perfluorooctane sulfonate (“PFOS”); and

WHEREAS, PFOA and PFOS have long been manufactured as components for aqueous film-forming foam (“AFFF”), which is a product used to control and extinguish aviation, marine, fuel, and other shallow spill fires by coating the ignited fuel source, preventing its contact with oxygen and thereby suppressing combustion; and

WHEREAS, AFFF was stored, handled and used on airport property, allowing PFAS compounds to migrate into the environment, contaminating soil, groundwater and surface water; and

WHEREAS, throughout the 1960s to the present time, certain companies designed, manufactured, formulated, marketed, promoted, distributed Fluorosurfactant Products (i.e. PFOA, PFOS, the chemical precursors of PFOA and/or PFOS, and/or AFFF containing PFOA, PFOS, and/or their chemical precursors) throughout the United States; and

WHEREAS, the subject companies knew or reasonably should have known the risks and dangers associated with the use of Fluorosurfactant Products, including the fact that PFAS compounds contained in Fluorosurfactant Products are mobile in water, not easily biodegradable, highly persistent in the environment and present significant and unreasonable risks to human health and the environment; and

WHEREAS, the subject companies knowingly placed Fluorosurfactant Products like AFFF into the United States stream of commerce for decades, while concealing their knowledge of the toxic nature and harmful effects associated with these products; and

WHEREAS, the use of AFFF for fire protection, training and response activities, released PFAS compounds into the environment, even when used as directed by the manufacturer; and

WHEREAS, by the 1970s, the subject companies knew or reasonably should have known that PFOA and PFOS were highly toxic compounds that resisted natural degradation, and that would migrate through the subsurface when sprayed, easily mixing with the groundwater; and

WHEREAS, the subject companies continued to manufacture, distribute and sell AFFF with the knowledge that AFFF could be made without PFOA or PFOS, and that such fluorine-free foams would not release harmful PFOA or PFOS into the environment; and

WHEREAS, PFOA and PFOS are known carcinogens that can be absorbed into the lungs and gastrointestinal tract, potentially causing severe damage to the liver, kidneys and central nervous system, as well as genetic damage; and

WHEREAS, by the early 1980s the industry noticed a correlation between PFOA exposure and human health, including birth defects in children; and

WHEREAS, despite knowing the dangers and risks, the subject companies designed, manufactured, marketed and sold AFFF with instructions on how to dispose of AFFF by washing the foam into the soil and wastewater system; and

WHEREAS, the subject companies failed to warn users of AFFF of the dangers inherent in its use, and failed to issue warnings or recalls of AFFF despite knowing the identity of its purchasers; and

WHEREAS, the County is the owner, operator, and actual possessor of real property and improvements – including the Marathon County Airport and adjacent property. [A number of PFAS compounds, including PFOA and PFOS, have been detected in groundwater and/or soil samples]; and

WHEREAS, the invasion of the County with PFOA and PFOS is continuous and recurring as new contamination flows into the soil and water daily; and

WHEREAS, the County seeks to recover damages arising from the continuous and ongoing contamination of its property by Fluorosurfactant Products, including the past and future costs associated with the investigation, monitoring, remediation and restoration of the County; and

WHEREAS, the County provides a multitude of programs and services to its citizens, taxpayers, residents and visitors, and the resources that the County directs toward PFAS remediation cannot be used for other essential programs and services; and

WHEREAS, the County is aware that other counties and local governments have filed lawsuits against the responsible companies to force those companies to assume financial responsibility for the costs that otherwise must be borne by the governments and their citizens; and

WHEREAS, it is prudent for the County to explore every option available to recover damages and avoid the necessary expenditure of potentially millions of dollars in unexpected and unbudgeted resources related to PFAS remediation; and

NOW, THEREFORE, BE IT RESOLVED: the Marathon County Board of Supervisors ("County Board") hereby makes the following resolutions:

1. The County engages the outside counsel according to the terms and conditions set forth in the proposed engagement letter, a copy of which has been provided to the County Board at the time of the meeting adopting this Resolution, and authorizes the Administrator to execute the engagement letter on behalf of the County.
2. As set forth in the engagement letter, (a) outside counsel will not be compensated unless the County receives a financial benefit as a result of the proposed claims; and (b) outside counsel is authorized to file a lawsuit on behalf of the County against any company that designed, manufactured, marketed, distributed, and/or sold Fluorosurfactant Products that contributed to the PFAS contamination within the County whether now known or discovered after the date of this resolution.
3. Outside counsel shall proceed with the litigation effort under direction of Administrator and shall keep the County reasonably apprised as to the status of the litigation.

BE IT FURTHER RESOLVED: County officials and employees are hereby directed to provide support to outside counsel in the litigation effort.

BE IT FURTHER RESOLVED: that all actions heretofore taken by the Board of Supervisors and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

HUMAN RESOURCES, FINANCE, AND PROPERTY COMMITTEE

Ayes _____ Nays _____ Abstain _____ Absent _____ [] Voice Vote

Approved and adopted this 24th day of March, 2026

Denied this 24th day of March, 2026

Approved as to Form:

SEAL

Brian Desmond, Corporation Counsel

Approved as to Financial Impact (if necessary)

Attest:

Samantha Fenske, Finance Director

Kim Trueblood, Marathon County Clerk

Committed to
Protecting the
Environment



We believe the essentials of life – our water supply, the air we breathe, the soil in which we grow our food – are so fundamental to our existence, safeguarding them should not even be a question. But the battle to protect our environment is among the most important ones we fight. Contaminated water and soil are preventable and we are here to help.

”

Water is the essence of life and we are so fortunate to have the opportunity to represent and assist clients who are impacted by contaminated water.

- Scott Summy

The nationally recognized attorneys from Baron & Budd, P.C. and Cossich Sumich Parsiola & Taylor, LLC, known together as the PFAS Litigation Group, are actively representing those affected by PFAS contamination across the nation. These clients include public and private drinking water providers, wastewater treatment facilities, airports and fire training facilities.

The lawyers and staff with the PFAS Litigation Group are experienced in representing these entities in contamination cases. The PFAS Litigation Group first teamed up on

the BP oil spill case, serving both on leadership and representing many significant clients who were impacted by the spill. Our attorneys know the technical environmental regulations and laws and the complicated legal issues involved in these cases.

Our commitment to safeguarding the environment has continued for over 40 years as we have achieved unprecedented results and recovered billions of dollars for our clients. We are proud to lead the charge in many high-profile cases, taking on oil giants and major companies.



We are not traditional environmental lawyers; we are trial lawyers pursuing environmental torts on behalf of our clients.



Manufacturers who know or should have known their toxic chemicals would contaminate the environment and create a public health hazard, but promote those products anyway, can be held liable for products liability or public nuisance.

AQUEOUS FILM-FORMING FOAM (AFFF)

Perfluorooctanoic acid (PFOA), and perfluorooctane sulfonic acid (PFOS) are man-made chemicals within a class known as perfluoroalkyl acid (PFAA). PFAAs are part of the larger chemical family known as per-and polyfluoroalkyl substances (PFAS). These chemicals are used to create many nonstick, stain resistant, and waterproof products. These are also the chemicals used in the manufacturing of AFFF.

AFFF is a water-based firefighting agent used to control and extinguish Class B fuel fires and is used in many locations like military bases, airports, petroleum refineries, and fire training centers. Since the 1960s, several companies have manufactured, marketed, and sold AFFF knowing that it contained toxic chemicals that would be released into the environment when used by consumers as recommended. The carbon-fluorine bond in PFAS is one of the strongest known bonds, which is the reason these chemicals are so persistent in the environment. PFOA and PFOS are highly water soluble, which increases the rate at which they spread throughout the environment, contaminating soil, groundwater, surface water, wastewater and even concrete. Because of this

persistence, PFAS chemicals are frequently referred to as “forever chemicals.” These companies failed to notify consumers of the potential hazards to the environment related to these products. Many facilities and organizations have been using AFFF in the methods recommended and promoted by the AFFF manufacturers, completely unaware that the product was contaminating their property and water.

The AFFF manufacturers had the technology to produce AFFF with safer chemicals from as early as the 1960s. However, these manufacturers knowingly chose to make and sell AFFF with PFOA and PFOS. Cities, towns, and neighborhoods surrounding locations where AFFF was utilized have reported contaminated groundwater and soil in their communities.

Chemical manufacturers can be held liable for their negligence. Litigation against these companies has resulted in the recovery of billions of dollars that has helped toward the cost of cleanup efforts. It is crucial that chemical companies are held accountable so we can stop the spread of these forever chemicals in our environment.

REGULATIONS

The EPA issued a Health Advisory level of 70 parts per trillion (ppt) for PFOA and PFOS combined. However, states around the country are setting their own regulations much lower than the EPA Health Advisory.



How Can an Attorney Help?

The PFAS Litigation Group is currently investigating areas of known AFFF applications to learn more about the concentration of potential contaminants in the area groundwater, soil, concrete and the surrounding environment. Our environmental attorneys are talking to property owners with known historical use of AFFF on or near their property. We will meet with you for free to discuss your potential case.

Seeking the guidance of an attorney is extremely important in these types of cases.

The lawsuits filed for AFFF contamination seek to recoup the costs associated with:

- Adequate drinking water, wastewater, groundwater, and/or soil treatment and remediation
- Past and future testing of contaminated areas

The PFAS Litigation Group consist of plaintiff law firms working on a contingency basis. This means that clients will never have to pay up front for the services provided to them. If the case is successful, the law firm will receive a percentage of the award. If it is not successful, the client does not owe the firm anything.

CONTACT US

Many public and private entities, including public and private water providers, wastewater treatment facilities, airports, and fire training facilities are coming forward with concerns about PFAS contamination on their property. If you have used AFFF or own water wells or property near an area that has, please contact the PFAS Litigation Group to learn more about your legal options.

866-729-2624

OUR FIRMS



With more than 40 years of experience, Baron & Budd has the expertise and resources to handle complex litigation throughout the United States. As a law firm that takes pride in remaining at the forefront of litigation, Baron & Budd has spearheaded many significant cases for hundreds of entities and thousands of individuals. Baron & Budd has been repeatedly selected by The Legal 500 as one of the country's premier law firms in mass tort claims and class action litigation. Since the firm was founded in 1977, Baron &

Budd has achieved substantial national acclaim for its work on cutting-edge litigation, trying hundreds of cases to verdict and settling tens of thousands of cases in areas of litigation as diverse and significant as dangerous and highly addictive pharmaceuticals, defective medical devices, asbestos and mesothelioma, California wildfires and environmental contamination, fraudulent banking practices, e-cigarettes, motor vehicles, federal whistleblower cases, and other consumer fraud issues.



Based in Louisiana, Cossich, Sumich, Parsiola and Taylor, LLC represents our clients in a wide array of environmental matters, including wetland and habitat protection, legacy oilfield contamination, and toxic torts. We also have extensive experience in complex litigation, often fighting against multinational corporations who have harmed our clients. In the

BP Oil Spill Multidistrict Litigation, our lawyers were chosen to serve on the Plaintiffs' Steering Committee and Plaintiff's Science Committee because of our history of obtaining justice. In the current AFFF MDL, both Christina Cossich and Philip Cossich, Jr., have once again been selected to serve leadership roles on the Plaintiffs' Executive Committee.

OUR LEGAL TEAM



Scott Summy is the leader of the Environmental Litigation Group (ELG) and a shareholder at Baron & Budd. ELG was started by Mr. Summy in 2002 and is comprised of 30 attorneys and support professionals whose concentration is in large environmental litigation across the country.

Mr. Summy has served both in court-appointed leadership positions and directly represented clients in some of the country's largest environmental cases with national significance. It all began with a single phone call in August

1995 when Mr. Summy was a new lawyer. He received a call from a prospective client in North Carolina who had learned that he and his neighbors had been ingesting the chemical MTBE in their drinking water wells for years. Mr. Summy took the case, and after years of fighting for the residents' rights and going to trial, the case resulted in a record settlement.

Mr. Summy soon learned that MTBE was contaminating drinking water wells all over America. That case proved to be only the first of many to come. Mr. Summy was hired by public water providers all over the country whose

residents had contaminated wells. He became the "go to" lawyer for public entities facing environmental contamination which impacted their public resources.

Mr. Summy has represented public entities from the east coast to the west coast and all across middle America. He and his ELG Team have recovered billions of dollars on behalf of their clients in environmental litigation.

Mr. Summy was recently appointed as Co-Lead Counsel by the court in AFFF MDL No. 2873 pending in federal district court in South Carolina. This litigation

focuses on PFAS contamination to the environment by its use in fire foam. The litigation focuses on the manufacturers of AFFF and PFAS and seeks damages for extensive contamination. This is the hottest environmental issue in the United States presently. Mr. Summy represents numerous public entities in the MDL.

Mr. Summy is also serving as Co-Chair of the General Liability Discovery Committee and the Science Committee. Baron & Budd Shareholder Carla Burke is also serving as Co-Chair of the Law and Briefing Committee.



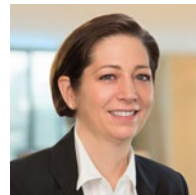
OUR LEGAL TEAM



Carla Burke Pickrel

is a shareholder with Baron & Budd. After

several years in Baron & Budd's appellate section, Ms. Pickrel joined the Environmental Litigation Group in 2004. As one of the pioneers of the Group, she has worked to develop legal strategy for cases arising from methyl tertiary-butyl ether (MTBE), atrazine, perchloroethylene (PCE), polychlorinated biphenyl (PCB), and per- and polyfluoroalkyl substance (PFAS) contamination of drinking water supplies. In her time with the Group, she has represented hundreds of public entities — villages, towns, cities, utilities, school districts, and states.



Celeste Evangelisti

has devoted almost two decades of her career to

representing individuals, municipalities and public water suppliers who seek to recover costs to clean up contamination from the companies responsible — those who put dangerous products into the stream of commerce without ensuring they will not cause extensive environmental contamination.

A shareholder with Baron & Budd's Environmental Law Group, Ms Evangelisti currently represents plaintiffs in several states across the country who face a variety of contamination issues.



Christina Cossich is a nationally recognized environmental attorney

and a partner at Cossich, Sumich, Parsiola & Taylor in Belle Chasse, Louisiana.

With a primary focus in complex civil litigation, Christina has represented individuals, governmental agencies, and businesses in individual lawsuits, class actions, and multi district litigation.

She held a prominent leadership role in the Deepwater Horizon Plaintiffs' Steering Committee Science Group, where she was tasked with determining the environmental impacts and the fate

and transport of chemicals from the BP oil spill. Christina also currently represents several coastal Louisiana parishes against the multitude of oil and gas companies that have contributed to coastal land loss and the contamination of the Louisiana coast. She is passionate about her practice and helping people across the country affected by natural disasters and environmental contamination.

Christina was appointed by the United States District Court for the District of South Carolina to serve as a member of the Plaintiff's Executive Committee in the Aqueous Film-Forming Foams Products Liability Litigation.



OUR LEGAL TEAM



Philip F. Cossich, Jr. is the founding partner of Cossich, Sumich, Parsiola

& Taylor, L.L.C. He earned a bachelor of arts degree, magna cum laude, from Tulane University in 1980 and a Juris Doctor degree, cum laude, from Tulane School of Law in 1983. His law practice focuses in the areas of environmental law, mass torts, class actions, personal injury, admiralty, and complex business litigation. Phil has represented his clients in large environmental contamination cases across the country. He was appointed to the Plaintiffs' Steering Committee for the BP Multidistrict Litigation and as class counsel for all plaintiffs in the economic and property class settlement. He has recovered hundreds of millions of dollars for his clients through litigation involving admiralty law, oil spills, drinking water contamination, natural resource damages and natural disasters.



Brandon Taylor is a partner at Cossich, Sumich, Parsiola & Taylor

L.L.C. He earned a Bachelor of Science Degree in Marketing from Louisiana State University in 1997, graduating with honors, and earned a Juris Doctorate from Loyola University in New Orleans in 2001, also graduating with honors and as a member of Law Review. He has practiced law for 19 years, with significant experience in maritime law, environmental law and the collection of property damages and economic losses arising from first-party insurance claims. Mr. Taylor represents multiple public entities across the coast of Louisiana and around the country for contamination caused by large-scale industrial failures. In all, Mr. Taylor has assisted hundreds of individuals, companies, and local governments to receive millions of dollars for economic and property losses over the course of his career.



OUR CLIENTS

Our Law firms represents numerous public entities in the MDL that include:

State of Mississippi
Bakman Water Company
Calcasieu Parish Policy Jury
California Water Service Company
City of Boise
City of Downey
City of Lauderhill
City of Pensacola
City of Pleasanton
City of Ruston
City of San Jose
City of Sioux Falls
City of Tacoma
City of Watertown
City of Zephyrhills
Coraopolis Water & Sewer Authority
Emerald Coast Utilities Authority

England Economic and Industrial Development
Hillsborough Community College
Iberia Parish Airport Authority
Lakefront Management Authority
Monterey Peninsula Airport District
San Bernardino International Airport Authority
Santa Clarita Valley Water Agency
Sioux Falls Airport Authority
South Adams County Water and Sanitation District
Town of Ayer
Town of Barnstable
Town of Bellingham
Town of Danvers
Town of Maysville

FOR MORE INFORMATION:

firefoamcontamination.com | 866-729-2624

info@baronbudd.com

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firefoamcontamination.com | 866-729-2624

info@baronbudd.com

One of our dedicated attorneys will personally
meet with you to review your case, for free.

LEGAL SERVICES AGREEMENT

RE: _____ County, Wisconsin, civil lawsuit against
manufacturers of firefighting foam.

I. SCOPE OF SERVICES

_____ COUNTY, WISCONSIN (“Client” or “County”), by and through its governing body, the _____ County Board of Supervisors, hereby engages the law firm of BARON & BUDD, PC (“Firm” or “Lead Counsel”), pursuant to the Wisconsin Supreme Court Rules Chapter 20, Rules of Professional Conduct for Attorneys (“Wisconsin Rules”), on a contingent fee basis, to pursue all civil remedies against the manufacturers of firefighting foam products (known as “aqueous film forming foam” or “AFFF”) and/or other products containing perfluoroalkyl substances (“PFAS”) (including perfluorooctanoic acid (“PFOA” or “C8”), perfluorooctane sulfonate (“PFOS”), and any other related compounds) that have caused and will cause Client harm. This Attorney Engagement Letter is referred to herein as the “Agreement.” Cary McDougal of BARON & BUDD, P.C., shall serve as Lead Counsel to Client. Client authorizes Lead Counsel to employ and/or associate additional counsel, with consent of Client, to assist Lead Counsel in the just prosecution of the case. Client consents to the participation of the following firms:

National Counsel Law Firms

BARON & BUDD, P.C.
3102 Oak Lawn Avenue, Suite 1100
Dallas, Texas

COSSICH, SUMICH, PARSIOLO & TAYLOR, LLC
8397 Highway 23, Suite 100
Belle Chasse, Louisiana

Local Counsel Law Firm

ATTOLLES LAW, S.C.
222 East Erie Street, Suite 210
Milwaukee, Wisconsin

The Firm and the above law firms are referred to collectively herein as the “Attorneys.” By signing this Agreement, Client retains the law firms, and attorney services provided will not necessarily be performed by any particular attorney. Client understands and agrees that legal services will be rendered by multiple attorneys and support staff, and Attorneys may retain experts to assist in the representation. Attorneys shall provide those legal services reasonably required to represent Client, and shall take reasonable steps to keep Client informed of progress and to respond

to Client's inquiries. Client shall be truthful with Attorneys, cooperate with Attorneys, and keep Attorneys informed of any and all factual developments.

Nothing in this Agreement and nothing in Attorneys' statements to Client may be construed as a promise or guarantee about the outcome of any litigation, settlement, trial or appeal of the Lawsuit, and Attorneys make no such promises or guarantees.

II. COMPENSATION

A. ATTORNEY' FEES

Client and Attorneys have agreed that Client will pay Attorneys a contingent fee for representing Client in this matter. The fee is not set by law but is negotiable between Attorneys and Client. Attorneys and Client agree that the contingent fee will be calculated as described below.

1. Calculation of Contingent Fee

Attorneys will receive a contingency fee of twenty-five percent (25 %) of any gross recovery (as defined below).

The contingent fee is to be calculated based on Client's gross recovery before deduction of costs and expenses (as defined below).

The contingent fee is calculated by multiplying the gross recovery by the fee percentage.

2. Definitions

"Costs" and "Expenses" include, but are not limited to, the following: process servers' fees, court reporters' fees, document management costs, messenger and other delivery fees, travel, hotel accommodations, parking, investigation expenses, consultants' fees, expert witness fees, expert fees, fees fixed by law or assessed by courts or other agencies, and other similar items, incurred by Attorneys in the course of representing Client.

"Document Management Costs" are the costs associated with collecting, copying, and storing documents relevant to the Action as discussed in Section II.B.2 below. These costs include processing and hosting charges, hardware, software, and any other resources necessary to manage documents.

"Gross recovery" means the total recovery, whether obtained by settlement, arbitration award, court judgment following trial or appeal, or otherwise. "Gross recovery" shall include, without limitation, the following: (1) the then-present value of any monetary payments to be made to Client; and (2) the fair market value of any non-monetary property and services to be transferred and/or rendered for the

benefit of Client; and (3) any attorney's fees recovered by Client as part of any cause of action that provides a basis for such an award. "Gross recovery" may come from any source, including, but not limited to, the adverse parties to the Action and/or their insurance carriers and/or any third party, whether or not a party to the Action.

Any court order establishing a fee award in Client's case controls the fee percentage that will be charged to Client. This includes orders entered in a specific case, in an MDL, or in a class action. Where a "common benefit" fee or class fee reduces the contractual fee percentage, the reduced fee percentage is divided pro rata among contracting Attorneys as set out in Section II.D below.

If Client and Attorneys disagree as to the fair market value of any non-monetary property or services as described above, Attorneys and Client agree that a binding appraisal will be conducted to determine this value. However, regardless of the results of the binding appraisal, the fee associated with non-monetary property or services transferred or rendered for the benefit of the Client shall not, in any case, exceed the amount of the monetary payments made to the Client as part of the governing settlement or judgment. It is possible that payment to the Client by the adverse parties to the Action or their insurance carrier(s) or any third-party may be deferred, as in the case of an annuity, a structured settlement, or periodic payments. In such event, gross recovery will consist of the initial lump sum payment plus the present value (as of the time of the settlement) of the total of all payments to be received thereafter. The contingent fee is calculated, as described above, by multiplying the net recovery by the fee percentage. The Attorneys' fees will be paid out of the initial lump-sum payment if there are sufficient funds to satisfy the Attorneys' fee. If there are insufficient funds to pay the Attorneys' fees in full from the initial lump sum payment, the balance owed to Attorneys will be paid from subsequent payments to Client before there is any distribution to Client.

3. Reasonable Fee if Contingent Fee is Unenforceable or if Attorney is Discharged Before Any Recovery

In the event that the contingent fee portion of this Agreement is determined to be unenforceable for any reason or the Attorneys are prevented from representing Client on a contingent fee basis, Client agrees to pay a reasonable fee for the services rendered. If the parties are unable to agree on a reasonable fee for the services rendered, Attorneys and Client agree that the fee will be determined by arbitration proceedings before a neutral affiliated with the Judicial Arbitration and Mediation Services (JAMS); in any event, Attorneys and Client agree that the fee determined by arbitration shall not exceed 25 percent (25 %) of the gross recovery

as defined in this agreement. If there is no recovery by Client, no fee will be due to Attorneys.

4. Order or Agreement for Payment of Attorneys' Fees or Costs by Another Party

If a court orders, or the parties to the dispute agree, that another party shall pay some or all of Client's attorneys' fees, costs, or both, Attorneys shall be entitled to the greater of (i) the amount of any attorney's fees awarded by the court or included in the settlement or (ii) the percentage or other formula applied to the recovery amount not including such attorney's fees.

B. COSTS AND EXPENSES

1. General

In addition to paying legal fees, Client authorizes Attorneys to incur all reasonable costs and expenses and to hire any investigators, consultants, or expert witnesses. Attorneys will advance all costs and expenses. Attorneys will deduct those costs and expenses out of Client's recovery after attorney's fees have been deducted. If there is no recovery, Client will not be required to reimburse Attorneys for costs and fees. In the event a recovery is less than incurred costs and expenses, Client will not be required to reimburse Attorneys for costs/expenses, above and beyond the recovery and fees.

2. Document Management Costs

Attorneys have explored two means of managing litigation documents:

(a) Outsource to outside vendor. Attorneys contract with outside vendors to collect, copy, and store documents. Attorneys advance these costs, and Client reimburses Attorneys out of any recovery.

(b) Internal processing. Attorneys can create an internal document management system by obtaining computer software, hardware, and related resources necessary to collect, copy, store, organize, and produce documents and data. This option obviates the need to outsource this work to an outside vendor.

Attorneys represent that the second option above, internal processing, is the better choice for promoting efficiency, saving Client costs, and limiting legal expenses. Client agrees that Attorneys may purchase the resources necessary to provide an internal document management system for Client. Attorneys may, however, use outside vendors where costs or circumstances warrant.

C. SHARED EXPENSES

Client understands that Attorneys may incur certain expenses that jointly benefit multiple clients, including, for example, expenses for travel, experts, and copying. Client agrees that Attorneys may, in their discretion, divide such expenses equally or pro rata among such clients, and deduct Client's portion of those expenses from Client's share of any recovery. Prior client approval is not required for shared expenses. Nevertheless, Client shall only be responsible for prudent, fair and reasonable expenses.

D. DIVISION OF ATTORNEY FEES

Client understands and agrees to the joint representation by the law firms identified above. Client also understands and agrees that in the event of recovery for client, Attorneys will divide any Contingent Fee. The division of the fees is governed by the Wisconsin Supreme Court Rule Chapter 20, Rules of Professional Conduct for Attorneys, including, but not limited to: (1) the division of fees is in proportion to the services performed by each lawyer or each lawyer assumes joint responsibility for the representation and agrees to be available for consultation with Client; (2) Client has given written consent after full disclosure of the identity of each lawyer, that the fees will be divided, and that the division of fees will be in proportion to the services to be performed by each lawyer or that each lawyer will assume joint responsibility for the representation; (3) except where court approval of the fee division is obtained, the written closing statement shall be signed by the Client and each lawyer; and (4) the total fee must be reasonable.

The Contingent Fee or court-awarded attorneys' fees shall be split among the Attorneys as follows: (1) eighty percent (80%) among the two National Counsel Firms identified herein in a proportion to be disclosed in writing to Client in the Final Closing Statement; and (2) twenty percent (20%) to the Local Counsel Firm.

Where a "common benefit" fee or class fee reduces the contractual fee percentage, the reduced fee percentage is divided pro rata among contracting Attorneys in the percentages set out in this paragraph. Any fee awarded as a "common benefit" or "class" fee will not be divided among Attorneys but will remain the sole property of the firm(s) to which it is awarded.

Upon conclusion of this matter, Lead Counsel shall provide Client with a written statement ("Final Closing Statement") describing in detail, among other things: the outcome of the matter; the remittance of any recovery to Client; the method by which the recovery was determined and allocated among all recovering clients; an itemization of all costs and expenses and their respective allocation; the allocation of Contingent Fee or court-awarded attorneys' fees among the Attorneys; and, if applicable, the actual division of the lawyers' fees with a lawyer not in the same firm, as required under Wisconsin

Supreme Court Rule Chapter 20, Rules of Professional Conduct for Attorneys, Rule 1.5. The Final Closing Statement shall be signed by Client and the Attorneys.

III. LICENSES AND APPROVALS

The Attorneys warrant and represent that they have and will continue to maintain all licenses and approvals required to conduct their business, and that they shall at all times conduct business activities in a professional manner and that all services will be performed by personnel who are skilled, competent and qualified to perform the specialized legal services for this engagement.

IV. CLIENT CONTROL

Lead Counsel shall appoint a contact person to keep Client reasonably informed about the status of the matter in a manner deemed appropriate by Client. The parties acknowledge that Client has the right to control and oversee the litigation and decide the resolution of the litigation.

V. MULTIPLE REPRESENTATIONS

Client understands that Attorneys do or may represent many other individuals with actual or potential PFAS related litigation claims. Attorneys' representation of multiple claimants at the same time may create certain actual or potential conflicts of interest under the Wisconsin Supreme Court Rule Chapter 20, Rules of Professional Conduct for Attorneys and interpretive law, in that the interests and objectives of each client individually on certain issues are, or may become, inconsistent with the interests and objectives of the other. Attorneys are governed by specific rules and regulations relating to professional responsibility in representation of clients, and especially where conflicts of interest may arise from representation of multiple clients against the same or similar defendants, Attorneys must advise clients of any actual or potential conflicts of interest and obtain their informed written consent to our representation when actual, present, or potential conflicts of interest exist. Client has conferred with its own separate corporate or municipal counsel and has determined that it is in its own best interests to waive any and all potential or actual conflicts of which Client is currently aware as the result of Attorneys' current and continuing representation of other entities in similar litigation. By signing this agreement, Client states that: (1) it has been advised of the potential conflicts of interest which may be or are associated with our representation of Client and other multiple claimants; (2) it nevertheless wants Attorneys to represent Client; and (3) Client consents to Attorneys' representation of others in connection with PFAS litigation (AFFF or otherwise). Client remains completely free to seek other legal advice at any time even after signing this agreement.

VI. POWER OF ATTORNEY

Client gives Attorneys a power of attorney to execute all reasonable and necessary documents connected with the handling of the litigation associated with this cause of action. Prior to signing any documents relative to settlement agreements, compromises and releases, Attorneys

will confer with and advise Client of the contents and ramifications of such documents. Under no circumstances will Client's claims be settled without obtaining Client's advance consent.

VII. SETTLEMENT

Attorneys will not settle Client's claim without the advance approval of Client, who will have the absolute right to accept or reject any settlement. Attorneys will notify Client promptly of the terms of any settlement offer received by Attorneys.

VIII. AGGREGATE SETTLEMENTS

Often times in cases where Attorneys represent multiple clients in similar litigation, the opposing parties or defendants attempt to settle or otherwise resolve all of Attorneys' cases in a group or groups, by making a single settlement offer to settle a number of cases simultaneously. There exists a potential conflict of interest whenever a lawyer represents multiple clients in a settlement of this type because it necessitates choices concerning the allocation of limited settlement amounts among the multiple clients. However, if all clients consent, a group settlement can be accomplished and a single offer can be fairly distributed among the clients by assigning settlement amounts based upon the strengths and weaknesses of each case, the relative nature, severity and extent of injuries, and individual case evaluations. In the event of a group or aggregate settlement proposal, Attorneys may implement a settlement program, overseen by a referee or special master, who may be appointed by a court, designed to ensure consistency and fairness for all claimants, and which will assign various settlement values and amounts to each client's case depending upon the facts and circumstances of each individual case. Client authorizes Attorneys to enter into and engage in group settlement discussions and agreements that may include Client's individual claims. Although Client authorizes Attorneys to engage in such group settlement discussions and agreements, Client retains the right to approve any settlement of Client's claims, and Attorneys are required to obtain Client's approval before settling Client's claims.

IX. ATTORNEYS' LIEN

Attorneys will have a lien for attorneys' fees and costs advanced on all claims and causes of action that are the subject of the representation of Client under this Agreement and on all proceeds of any recovery obtained (whether by settlement, arbitration award, or court judgment). If no recovery is obtained for Client, or if a lien is obtained that exceeds the recovery by the Client, any lien in excess of the recovery for Client shall be released by Attorneys.

X. DISCHARGE OF ATTORNEYS

Client may discharge Attorneys at any time by written notice effective when received by Attorneys. Unless specifically agreed by Attorneys and Client, Attorneys will provide no further services and advance no further costs on Client's behalf after receipt of the notice. If Attorneys appear as Client's attorneys of record in any proceeding, Client will execute and return a substitution-of-attorney form immediately on its receipt from Attorneys. In the event that

Attorneys are discharged, for whatever reason, Attorneys and Client agree that Attorneys will have a lien for attorneys' fees and costs advanced on all claims and causes of action that are the subject of the representation of Client under this Agreement and on all proceeds of any recovery obtained (whether by settlement or court judgment). If no recovery is obtained for Client or if a lien is obtained that exceeds the recovery by the Client then any lien in excess of the recovery for Client shall be released by Attorneys.

XI. WITHDRAWAL OF ATTORNEYS

Client and Attorneys agree that if, after investigation of the facts and research of the law, Attorneys believe that Client's claims are of limited merit, Attorneys may terminate this agreement with Client prior to and without filing suit. Termination releases Attorneys from any further action on Client's claim and discharges Attorneys from this Agreement. Termination will be effected via delivery service with signature receipt to the last address provided by Client to Attorneys. After filing suit, Attorneys may withdraw with Client's consent as permitted under the governing Rules of Professional Conduct. The circumstances under which the Rules permit such withdrawal include, but are not limited to, the following: (a) the representation will result in violation of the rules of professional conduct or other law; (b) if withdrawal can be accomplished without material adverse effect on the interests of Client; (c) if Client persists in a course of action involving Attorneys' services that Attorneys reasonably believe is criminal or fraudulent or if Client has used Attorneys' services to perpetrate a crime or fraud; (d) if Client insists upon pursuing an objective that Attorneys consider repugnant or imprudent; (e) if Client fails substantially to fulfil an obligation to Attorneys regarding Attorneys' services and has given reasonable warning that Attorneys will withdraw unless the obligation is fulfilled; (f) the representation will result in an unreasonable financial burden on Attorneys; or (g) if other good cause for withdrawal exists. Upon termination of representation, Attorneys shall take steps to the extent reasonably practicable to protect Client's interests, will give reasonable notice to Client, will allow time for employment of other counsel, will surrender papers and property to which Client is entitled, and will refund any advance payment of fee that has not been earned. Notwithstanding Attorneys' withdrawal, Attorneys and Client agree that in all such cases described herein above, Attorneys will have a lien for attorneys' fees and costs advanced on all claims and causes of action that are the subject of the representation of Client under this Agreement and on all proceeds of any recovery obtained (whether by settlement or court judgment). If no recovery is obtained for Client or if a lien is obtained that exceeds the recovery by the Client any lien in excess of the recovery for Client shall be released by Attorneys.

XII. RECORDS; CONFIDENTIALITY; WISCONSIN PUBLIC RECORDS LAW

All written and oral documents and other information not in the public domain and not previously known, and all documents and other information obtained, developed or supplied by Client or at Client's expense, shall be kept confidential by Attorneys to the extent required by applicable law and will make reasonable efforts to prevent the inadvertent or unauthorized

disclosure of, or unauthorized access to, information relating to the representation of a client. Such information shall not be disclosed to any other party not subject to any confidentiality order in place in any litigation or proceedings, directly or indirectly, without the Client's prior written consent unless required by an order issued by a court or like authority of lawful jurisdiction. Attorneys will retain Client's paper and property in accordance with their document retention policies.

The Attorneys understand that the County is subject to the Wisconsin Public Records Law, Wis. Stat. § 19.21, et seq. Lead Counsel agrees it shall assist the County in retaining and producing records that are subject to the Wisconsin Public Records Law. A failure to do or violation of the Wisconsin Public Records Law shall constitute a material breach of this Agreement, and Lead Counsel shall defend and indemnify the County from any claim, liability, suit, damage or loss incurred by the County arising from an alleged violation of the Wisconsin Public Records Law, Wis. Stat. § 19.21, et seq. Except as otherwise authorized, all documents and other information shall be maintained for a period of seven (7) years after the conclusion of this matter.

XIII. INSPECTION OF RECORDS

Lead Counsel shall permit the County, after reasonable notice, to inspect and make copies of all documents and other information relating to all matters covered by this Agreement including all contracts, invoices, materials, payrolls, records of personnel, conditions of employment, and other data.

XIV. INSURANCE; INDEMNITY

All Attorneys shall have and maintain in full force and effect sufficient insurance policies covering acts related to their representation.

Attolles Law, s.c., is a limited liability entity under Wisconsin law, and maintains a policy of professional liability insurance, the limits of which exceed the minimum amounts required by the Wisconsin Supreme Court for a limited liability entity of its size.

Lead Counsel agrees to the fullest extent permitted by law, to indemnify, defend and hold harmless, the County, and its agents, officers and employees, from and against all loss or expense including costs and attorney's fees by reason of liability for damages including suits at law or in equity, caused by any wrongful, intentional, or negligent act or omission of Attorneys which may arise out of or are connected with this Agreement.

XV. ASSIGNMENT LIMITATION

Lead Counsel shall not assign any interest in this engagement, in whole or in part, and shall not transfer any interest in the same (whether by assignment, novation, or any other manner), without the prior written consent of the County. Assignment of any portion of the work by subcontract shall require the prior written consent of the County.

XVI. GOVERNING LAW; JURISDICTION

Wisconsin law shall apply to the provisions of legal services pursuant to this Agreement, and Attorneys shall abide by Wisconsin law in carrying out the legal services hereunder. The laws of Wisconsin shall govern this Agreement and the parties stipulate that venue for the breach of this Agreement shall be in the U.S. District Court for the Eastern District of Wisconsin.

XVII. SEVERABILITY

The terms and conditions of the Agreement shall be deemed to be severable. Consequently, if any clause, term, or condition hereof shall be held to be illegal or void, such determination shall not affect the validity or legality of the remaining terms and conditions, and notwithstanding any such determination, this Agreement shall continue in full force and effect, unless the particular clause, term or condition held to be illegal or void renders the balance of the Agreement impossible to perform.

XVIII. NOTICE

Client agrees to receive communications and documents from Attorneys via email. Attorneys agree to receive communications and documents from Client via email. Attorneys will respond to email as soon as practicable. Client agrees to receive communications from Attorney via cell phone. If Client needs to send hardcopy documents or other physical materials to Attorneys, or if Attorneys need to send hardcopy documents or other physical materials to Client, then Client and Attorneys agree to send those to the following addresses, respectively:

For CLIENT:

County Office of Corporation Counsel
[Mailing Address]

For ATTORNEYS:

Baron & Budd, P.C.
3102 Oak Lawn Ave., Suite 1100
Dallas, Texas 75219

Cossich, Sumich, Parsiola & Taylor, LLC
8397 Highway 23, Suite 100
Belle Chasse, Louisiana 70037

Attolles Law, S.C.
222 East Erie Street, Suite 210
Milwaukee, Wisconsin 53202

XIX. AUTHORIZATION

The County has executed this Agreement pursuant to action taken by the _____ Board of Supervisors pursuant to Resolution _____.
By the signature of Cary McDougal below, the Firm represents that it is authorized to execute this Agreement on behalf of all Attorneys.

XX. ATTORNEY’S LIMITED LIABILITY.

To the extent that each law firm retained is a limited liability entity, the personal liability of each firm’s owner to Client for the firm’s debts and obligations is limited according to state law.

Signature Page Follows

The following Parties hereby execute this Agreement:

FOR ALL ATTORNEYS:

BY: _____ DATE: _____

NAME: _____

TITLE: _____

FOR _____ COUNTY:

BY: _____ DATE: _____

NAME: _____

TITLE: _____

TUESDAY, FEBRUARY 10, 2026

- 8:00 a.m. **Registration & Continental Breakfast**
- 9:00 a.m. **Welcome & Pledge of Allegiance**
Lance Pliml, Chair, WCA Board of Directors
- 9:05 a.m. **Opening Remarks**
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 9:10 a.m. **Evers' Administration**
Moderator: Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 9:30 a.m. **Washington Update**
Matthew D. Chase, CEO & Executive Director, National Association of Counties
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 10:15 a.m. **Break**
- 10:30 a.m. **Transportation Delivers: A Sustainable Funding Discussion**
Debby Jackson, Executive Director, Transportation Development Association
Robb Kahl, Executive Director, Construction Business Group
Moderator: Collin Driscoll, WCA Government Affairs Associate
- 11:00 a.m. **Legislative Update**
WCA Government Affairs Team
- 12:00 p.m. **Lunch**
- 12:45 p.m. **Forward Analytics**
Kevin Dospoy, Director, Forward Analytics
Jacob Anderson, Research Analyst, Forward Analytics
Moderator: Michael Lamont, Vice President of Programs & Services, Wisconsin Counties Association
- 1:15 p.m. **Leadership Staff Roundtable**
Maggie Gau, Chief of Staff, Governor Tony Evers
Jenny Toftness, Chief of Staff, Speaker Robin Vos
Ashley Czaja, Chief of Staff, Senate Majority Leader Devin LeMahieu
Moderator: Marcie Rainbolt, WCA Government Affairs
- 2:00 p.m. **Break**
- 2:15 p.m. **Keynote Address**
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 3:00 p.m. **Legal Update**
Andy Phillips, Attolles Law, s.c.
- 3:45 p.m. **Conclude**
- 5:00-7:00 p.m. **Reception Honoring County Government**

WEDNESDAY, FEBRUARY 11, 2026

- 7:30 a.m. **Hot Breakfast Buffet**
- 8:30 a.m. **Call to Order & Welcome**
Mark D. O'Connell, President & CEO, Wisconsin Counties Association
- 8:35 a.m. **Legislative Leadership Roundtable**
Devin LeMahieu, Senate Majority Leader
Dianne Hesselbein, Senate Minority Leader
Robin Vos, Assembly Speaker
Greta Neubauer, Assembly Minority Leader
Moderator: Kyle Christianson, Partner at Wimmer & Company
- 9:35 a.m. **Break**
- 9:50 a.m. **Ask The Attorney**
Andy Phillips, Attolles Law, s.c.
- 10:50 a.m. **Keynote Steve Ackerman, Badger Talks**
The Wreck of the Edmund Fitzgerald: The Ship, the Storm, and the Song
We explore the wreck of the Edmund Fitzgerald from perspectives of the weather, the ship and the song by Gordon Lightfoot.
- 11:50 a.m. **Conclude with Giveaways**
Grab a boxed lunch

Affordability: More than Wages vs. Prices

Kevin Dospoy, Director and Jacob Anderson, Research Analyst

Few economic terms are used more frequently today than “affordability.” Whether in news headlines or policy discussions, the term is routinely cited. Public discourse on the topic usually centers around the money a typical household has to spend and the price of the goods and services purchased by that household.

Over the past 25 years, the amount earned by a typical household has increased substantially. At the same time, a broad set of goods and services have increased in price by a similar amount.

Economists typically measure the growth in household earnings by measuring the change in median household income, which includes salaries, wages, Social Security, and some government transfers. In 2000, the median household income in Wisconsin was \$45,090 per year. By 2024, this figure grew by 83% to \$82,560. Preliminary estimates for 2025 show this figure may have grown by 90% since 2000.

The change in the price of various goods is measured by the Bureau of Labor Statistics, most commonly reported as the Consumer Price Index (CPI). Since 2000, the cost of the standard basket of goods and services measured by the CPI has increased by almost 87%, meaning the products measured were almost 1.9 times more expensive in 2025 compared to 2000. While the CPI reflects average prices and individual experiences may vary, the figure is the most well-rounded and thorough measure of price changes.

Because these two measures have increased by virtually the same amount since 2000, the usual conclusion would be that the purchasing power of the typical household has changed little during this period. If that is the case, why is “affordability” one of the most frequently cited economic concerns in public discourse?

A common interpretation of the data assumes price changes affect all parts of a household budget evenly

and that households can easily adapt their budgets as prices change. In reality, much of a typical household’s budget is tied up in goods and services that are difficult to reduce, substitute, or eliminate, such as housing, transportation, health care, and education.

Affordability, in this context, is not simply a question of wages keeping up with, or even outpacing inflation. Instead, it is the ability of a household to purchase goods and services without compromising the ability to meet other essential needs.

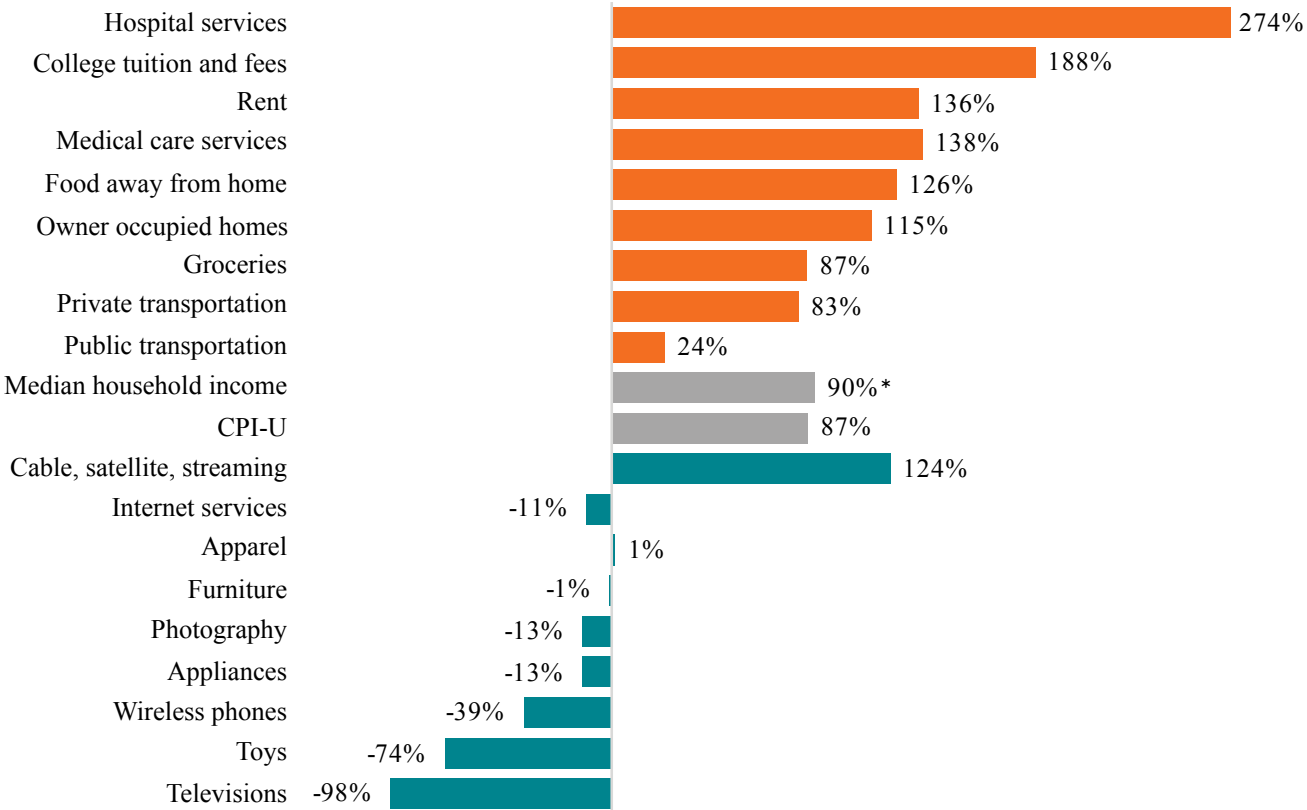
When something is unaffordable, it reflects more than just an increase in price relative to income. In practice, unaffordability forces households to spend down their savings, take on debt, reduce spending in other areas, or forgo goods and services altogether.

If affordability depends on whether households can absorb higher essential costs, then average price growth is an incomplete measure. What matters is not just the overall growth in prices, but which categories are driving those increases and the ability of household spending to adapt to such changes. As such, the remainder of this Spotlight examines the costs of essential goods and services separately from those that may be considered discretionary.

ESSENTIAL COSTS

“Essential” goods and services are products without which an individual could not fully participate in the job market or society in general. Put another way, these goods and services are difficult to substitute and they account for an unavoidable share of household budgets. They are also less predictable and less deferrable. These can include hospital services, medical care, food, housing, college tuition, and transportation. Prices for most essential goods and services outpaced the 87% growth in inflation and increased more than the 90% growth in median household income.

Figure 1: Prices of Essential Goods and Services Outpace Discretionary
 Increase in prices of Essentials (Orange), Discretionary/Nonessential (Teal) CPI-U and Median WI Household Income (Grey), 2000-2025



*2025 data based on preliminary estimates

Since 2000, medical care services have increased by over 138%. This is the BLS category that measures prices paid for health care services, including doctor visits and nursing homes. Hospital services, which includes inpatient and outpatient care, increased by 274% during this time period. These figures do not necessarily reflect out-of-pocket costs, but even costs paid by insurers filter down to consumers.

Grocery prices have increased by 87%, which is around the same rate as inflation over this period. An important note about “food at home” as measured by BLS is that the figure does not reflect the true magnitude of substitution (for example, switching to a store brand product that is cheaper). More significantly, prices for “food away from home,” which measures, in part, restaurants and food delivery services, increased by almost 126% from 2000 through 2025. One contributing factor can be food producers and manufacturers utilizing economies of scale that may keep grocery prices relatively low. Restaurants and food delivery service prices are driven in large part by the increasing cost of labor.

Housing costs have risen as well. Prices for owner occupied homes have increased by 115% while the price of rent has increased an average of nearly 136%. These prices are relatively inflexible, meaning that locked-in mortgages reduce the impact to existing homeowners, but new buyers and renters may bear the brunt of such price increases.

College tuition and fees, a consistent cause of financial strain for younger Wisconsinites, have increased an average of 188% since 2000. This increase represents the cost of tuition and fees but excludes financial aids, scholarships, and room and board.

Transportation expenses can be measured in various ways. Private transportation, which measures the cost of owning a new or used car, motor fuel, and maintenance, has increased by 83% since 2000. Public transportation measures the prices of taxis, subways, buses, air travel, etc. These costs have risen by just 24% during the same time period.

As essential costs rise faster than median household income, they consume more of household budgets and leave less room for additional expenses. Since

these essential costs cannot easily be substituted, reduced, or eliminated, they consume the first part of a household budget. The remainder is what is left for discretionary spending.

A common critique of any discussion surrounding affordability is that households spend too much on discretionary goods. To evaluate this claim, the next section examines the change in the cost of several discretionary goods and services.

DISCRETIONARY SPENDING

Discretionary goods and services are those that can more easily be reduced, substituted, or eliminated without causing members of a household to lose access to basic necessities. Such goods can include televisions, cellphone services, computer software and video games, toys, and household appliances and furnishings.

There are various goods that at one point could have been considered discretionary, but now may be essential. For example, in 2026 mobile phones can certainly be considered essential. Yet, they are included here because more expensive phones can be substituted for much less expensive models. Another example is transportation. A new car can be significantly more expensive than a used car. While in many cases, a vehicle is a necessary and essential good, the wide difference in price between a new and used car allows the good to be discussed alongside other forms of discretionary spending.

Electronic goods decreased in overall prices significantly over the past 25 years. Televisions declined by 98% in price after accounting for quality improvements. The price of wireless phones declined by

39%. Prices for toys and appliances dropped by 74% and 13% respectively. Such a substantial decrease in prices reflects more manufacturers and producers entering the market, increasing competition for better and more refined products, and innovations in the electronics industry. On the other hand, cable, satellite, and live streaming services have increased by 124% during the same time period.

These price changes are illustrated in figure 1. The divergence between essential and discretionary goods is evident. Taken together, these changes shed some light on why households feel that their purchasing power has declined. Discretionary goods are cheaper as households are earning more money than previously. But the savings in discretionary spending are often insufficient to offset increases in essential goods and services such as healthcare and hospital services.

Households can try to adapt their budgets to accommodate the increased cost of essential goods by reducing spending in nonessential categories, but discretionary goods cannot be reduced or eliminated entirely. Affordability is not about whether households can still buy televisions and smartphones. It's more about what is left after essential goods and services consume an ever-increasing portion of household budgets.

Comparing median household income to the CPI on the surface shows little change in affordability over the past 25 years. On the other hand, digging deeper and comparing median household income to the price changes of essential and discretionary goods and services shows that household budgets have changed substantially.

Marathon County

Monthly Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
2023	1,140,917	1,725,237	1,167,671	1,028,948	1,419,650	1,538,473	1,386,537	1,654,786	1,457,215	1,305,869	1,688,596	1,386,963	16,900,861
2024	966,914	2,019,485	1,189,030	865,365	1,657,275	1,383,539	1,402,291	1,690,818	1,193,959	1,619,312	1,731,612	1,332,045	17,051,644
2025	1,669,786	1,421,289	1,229,007	1,182,969	1,683,778	1,199,860	1,827,279	1,679,858	1,378,442	1,908,970	1,187,688	1,580,043	17,948,968
2026	1,500,113	1,592,048	--	--	--	--	--	--	--	--	--	--	3,092,162

Year-to-Date Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December
2023	1,140,917	2,866,154	4,033,825	5,062,772	6,482,422	8,020,895	9,407,431	11,062,217	12,519,433	13,825,302	15,513,899	16,900,861
2024	966,914	2,986,399	4,175,429	5,040,793	6,698,069	8,081,608	9,483,898	11,174,716	12,368,675	13,987,987	15,719,599	17,051,644
2025	1,669,786	3,091,074	4,320,082	5,503,050	7,186,829	8,386,689	10,213,968	11,893,826	13,272,268	15,181,237	16,368,925	17,948,968
2026	1,500,113	3,092,162	--	--	--	--	--	--	--	--	--	--

'26 vs '25 (%) -10.2% 0.0%
 '26 vs '25 (\$) (169,673) 1,087

Monthly Sales Tax Distributions (2023-2026)

